

Intermediary Foundation of the Universal Declaration of Human Rights

REGISTER

House of Representatives of the States General
The Chairman
Drs.MA Martin Bosma
PO Box 20018
2500 EA The Hague

Subject: Situation in Gaza
Mierlo, July 15, 2024

I request the President of the House of Representatives of the States General - urgently - to inform members of parliament and political party factions about this letter.

After voting, the Members of Parliament rejected a motion by Member Van Baarle DENK (No. 2907 kst-21501-02-2907 ISSN 0921 - 7371 The Hague 2024 General Affairs Council and Foreign Affairs Council MOTION BY MEMBER VAN BAARLE Submitted on 23 May 2024) To comply with the arrest warrant of the International Criminal Court against Netanyahu on Dutch territory.

On May 27th I sent a letter to the members of the House of Representatives. We will not get any further with the freewheeling issue of Israel vs Gaza! The recent decision of the International Court of Justice ordering Israel to immediately halt its military offensive in Rafah, after it recognized genocide as a plausible risk, and by the request of the prosecutor of the International Criminal Court to issue arrest warrants. for Israeli leaders on charges of war crimes and crimes against humanity. "In this context, the continued transfers of arms to Israel can be seen as willfully and knowingly providing assistance to operations that violate international human rights and international humanitarian law, and can result in profit from such assistance."

States and companies – including the State of the Netherlands – must immediately end arms deliveries to Israel, otherwise they risk responsibility for human rights violations.

The transfer of arms and ammunition to Israel could constitute a serious violation of human rights and international humanitarian law and risk making the state complicit in international crimes, possibly including genocide, UN experts said today, reiterating their demand for an immediate end to the transfers.

In line with recent calls by the Human Rights Council and UN independent experts for states to cease the sale, transfer and diversion of arms, ammunition and other military equipment to Israel, arms manufacturers that supply Israel – including

BAE Systems, Boeing, Caterpillar, GeneralDynamics, Lockheed Martin, Northrop Grumman, Oshkosh, Rheinmetall AG, Rolls-RoycePower Systems, RTX and ThyssenKrupp – also make

an end to transfers, even if they are carried out under existing export licenses.

“By sending weapons, parts, components and ammunition to Israeli forces, these companies risk being complicit in serious violations of international human rights and international humanitarian law,” the experts said.

An end to transfers must also include indirect transfers through intermediary countries that could ultimately be used by Israeli forces, especially in the ongoing attacks on Gaza.

The UN experts said arms companies should systematically and periodically conduct enhanced human rights due diligence to ensure their products are not used in ways that violate international human rights and international humanitarian law.

Financial institutions that invest in these arms companies are also being targeted.

Investors such as Alfried Krupp von Bohlen und Halbach-Stiftung, Amundi Asset Management, Bank of America, BlackRock, Capital Group, Causeway Capital Management, Citigroup, Fidelity Management & Research, INVESCO Ltd, JP Morgan Chase, Harris Associates, Morgan Stanley, Norges Bank Investment Management, Newport Group, Raven'swing Asset Management, State Farm Mutual Automobile Insurance, State Street Corporation, Union Investment Privatfonds, The Vanguard Group, Wellington and Wells Fargo & Company are urged to take action. Failure to prevent or mitigate their business relationships with these arms manufacturers that transfer weapons to Israel could lead to the disappearance of weapons that are directly linked to and contribute to human rights violations, with implications for complicity in potential atrocities, the experts said. “Weapons initiate, sustain, exacerbate and prolong armed conflicts, as well as other forms of oppression. Therefore, the availability of weapons is an essential precondition for the commission of war crimes and human rights violations, including by private arms companies,” the spokesperson said. The experts said the ongoing Israeli military onslaught is characterized by indiscriminate and disproportionate attacks on civilian populations and infrastructure, including through extensive use of explosive and incendiary weapons in densely populated areas,

as well as through the destruction and damage of essential and life-sustaining weapons, civilian infrastructure, including housing and shelters, health care, education, water and sanitation. These attacks have resulted in more than 37,000 deaths in Gaza and 84,000 wounded. Of these deaths and wounded, an estimated 70 percent are women and children. Today, children in Gaza constitute the largest child amputee population in the world, as a result of severe injuries sustained during the war. These operations have also resulted in severe damage to the environment and climate. “The need for an arms embargo on Israel and for investors to take decisive action is more urgent than ever, particularly in light of the obligations of States and the responsibilities of businesses under the Geneva Conventions, the Genocide Convention, international human rights treaties and the UN

Guiding Principles on Business and Human Rights,” the UN experts said. The experts paid tribute to the continued work of journalists who have documented and reported on the devastating impact of these weapons systems on civilians in Gaza, and human rights defenders and lawyers, among other stakeholders, who work to hold states and companies accountable for transferring arms to Israel. They also engaged with states and the companies and investors involved on these issues.

I hereby request that my letter of May 27, 2024 be considered as repeated and inserted.

IFUD of Human Rights

Chair

JP van den Wittenboer

A handwritten signature in dark ink, appearing to read 'JP van den Wittenboer', with a large, stylized flourish at the end.

For questions regarding UN Independent Experts, you may also contact Dharisha Indraguptha (dharisha.indraguptha@un.org) or John Newland (john.newland@un.org)

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Human rights situation in Palestine and other occupied Arab territories

From economy of occupation to economy of genocide

**Report of the Special Rapporteur on the situation
of human rights in the Palestinian territories occupied since 1967,
Francesca Albanese*, ****

Summary

In the present report, the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 investigates the corporate machinery sustaining the Israeli settler-colonial project of displacement and replacement of the Palestinians in the occupied territory. While political leaders and Governments shirk their obligations, far too many corporate entities have profited from the Israeli economy of illegal occupation, apartheid and now genocide. The complicity exposed by the report is just the tip of the iceberg; ending it will not happen without holding the private sector accountable, including its executives. International law recognizes varying degrees of responsibility – each requiring scrutiny and accountability, particularly in this case, where a people's self-determination and very existence are at stake. This is a necessary step to end the genocide and dismantle the global system that has allowed it.

* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.

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I. Introduction

1. Colonial endeavours and associated genocides have historically been driven and enabled by the corporate sector.¹ Commercial interests have contributed to the dispossession of Indigenous people of their lands² – a mode of domination known as “colonial racial capitalism”.³ The same is true of Israeli colonization of Palestinian lands,⁴ its expansion into the occupied Palestinian territory and its institutionalization of a regime of settler-colonial apartheid.⁵ After denying Palestinian self-determination for decades, Israel is now imperilling the very existence of the Palestinian people in Palestine.

2. The role of corporate entities in sustaining the illegal Israeli occupation and its ongoing genocidal campaign in Gaza is the subject of the present investigative report, which is focused on how corporate interests underpin the Israeli settler-colonial twofold logic of displacement and replacement aimed at dispossessing and erasing Palestinians from their lands. The Special Rapporteur discusses corporate entities in various sectors: arms manufacturers, tech firms, building and construction companies, extractive and service industries, banks, pension funds, insurers, universities and charities. These entities enable the denial of self-determination and other structural violations in the occupied Palestinian territory, including occupation, annexation and crimes of apartheid and genocide, as well as a long list of ancillary crimes and human rights violations, from discrimination, wanton destruction, forced displacement and pillage to extrajudicial killing and starvation.

3. Had proper human rights due diligence been undertaken, corporate entities would have long ago disengaged from Israeli occupation. Instead, post-October 2023, corporate actors have contributed to the acceleration of the displacement-replacement process throughout the military campaign that has pulverized Gaza and displaced the largest number of Palestinians in the West Bank since 1967.⁶

4. While it is impossible to fully capture the scale and extent of decades of corporate connivance in the exploitation of the occupied Palestinian territory, the present report exposes the integration of the economies of settler-colonial occupation and genocide. In it, the Special Rapporteur calls for accountability for corporate entities and their executives at both the domestic and international levels: commercial endeavours enabling and profiting from the obliteration of innocent people’s lives must cease. Corporate entities must refuse to be complicit in human rights violations and international crimes or be held to account.

II. Methodology

5. “Corporate entities” in the present report refers to business enterprises, multinational corporations, for-profit and not-for-profit entities, whether private, public or State-owned.⁷ Corporate responsibility applies regardless of the size, sector, operational context, ownership and structure of the entity.⁸

¹ Consider Philip Stern, *Empire, Incorporated: The Corporations that Built British Colonialism* (Harvard University Press, 2023); and L.H. Roper, “Private enterprise, colonialism, and the Atlantic world”, *Oxford Research Encyclopedia of Latin American History* (Oxford University Press, 2018).

² Nick Estes, *Our History Is the Future: Standing Rock versus the Dakota Access Pipeline, and the Long Tradition of Indigenous Resistance* (London, Verso, 2019), pp. 43–50.

³ Susan Koshy and others, eds., *Colonial Racial Capitalism* (Durham, Duke University Press, 2022).

⁴ Patrick Wolfe, “Purchase by other means: the Palestine Nakba and Zionism’s conquest of economics”, *Settler Colonial Studies*, vol. 2, No. 1 (2012).

⁵ Andy Clarno, *Neoliberal Apartheid: Palestine/Israel and South Africa after 1994* (Chicago, The University of Chicago Press, 2017).

⁶ www.unrwa.org/newsroom/official-statements/west-bank-large-scale-house-demolitions-ongoing-israeli-forces.

⁷ Guiding Principles on Business and Human Rights, principle 4.

⁸ Ibid., principle 14.

6. In the report, the Special Rapporteur builds on extensive literature, especially by civil society⁹ and by the Working Group on the issue of human rights and transnational corporations and other business enterprises, on how Israel has created and maintained its own economy through the occupation, and a captive economy for the Palestinians.

7. The Special Rapporteur also builds upon, and situates within the broader matrix of the unlawful Israeli occupation, the database established by the Office of the United Nations High Commissioner for Human Rights (OHCHR) pursuant to Human Rights Council resolutions 31/36 and 53/25. The OHCHR database lists only business enterprises that have “directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements”.¹⁰

8. The Special Rapporteur developed a database of approximately 1,000 corporate entities from the unprecedented number of submissions received – more than 200 – following her call for input when preparing the investigation.¹¹ This helped map how corporate entities worldwide have been implicated in human rights violations and international crimes in the occupied Palestinian territory. Over 45 entities named in the report have been duly informed of the facts that led the Special Rapporteur to formulate a series of allegations: 15 replied. The complex web of corporate structures – and the often obscured links between parents and subsidiaries, franchises, joint ventures, licencees etc. – implicates many more. The investigation behind the present report demonstrates the lengths to which corporations will go to conceal their complicity.¹²

9. The report is complemented by the attached annex, which provides an overview of the relevant legal framework.

III. Legal context

10. The law governing corporate responsibility has deep roots in the historic relationship between violent dispossession and private power, and the legacy of corporate collusion with settler-colonialism and racial segregation.¹³

11. Early charter companies, granted broad State-like powers, gradually evolved into private “limited liability” corporations as intercolonial trade grew vital to European economies.¹⁴ Colonial powers continued to rely on these relationships to outsource, obscure and avoid accountability for the dispossession and enslavement of Indigenous Peoples and the expropriation of their resources.¹⁵ Corporations have not only inherited the benefits of this legal veil of separation, but have also emerged as shapers of international law.¹⁶

12. Today, some corporate conglomerates exceed the gross domestic product (GDP) of entire sovereign States.¹⁷ Sometimes wielding more power – political, economic and discursive – than States themselves, corporations enjoy increasing recognition as rights holders, with still insufficient corresponding obligations. The asymmetry of immense power without sufficiently justiciable accountability exposes a fundamental global governance gap.

⁹ www.bdsmovement.net; www.whoprofits.org; www.dontbuyintooccupation.org; and www.investigate.afsc.org.

¹⁰ A/HRC/22/63, para. 96. See also Human Rights Council resolution 31/36 and A/HRC/43/71.

¹¹ <http://www.ohchr.org/en/calls-for-input/2024/call-input-report-special-rapporteur-occupied-palestinian-territory-human>. Where authorized by the submitters, submissions will be made available on the web page of the Special Rapporteur. Confidential submissions are listed in the report with an index number.

¹² www.somo.nl/mind-the-gap/.

¹³ Doreen Lustig, “The enduring charter”, in *States, Firms and Their Legal Fictions*, Melissa J. Durkee, ed. (Cambridge University Press, 2024).

¹⁴ Roper, “Private enterprise”.

¹⁵ Koshy and others, *Colonial Racial Capitalism*, p. 4.

¹⁶ Federica Violi, “Navigating corporate accountability in international economic law: a critical overview”, in *Handbook of Accountability Studies: Politics, Law, Business, Work*, Ioannis Papadopoulos and others, eds. (Elgar Publishing, forthcoming 2025).

¹⁷ www.realbusinessrescue.co.uk/advice-hub/companies-worth-more-than-countries.

13. Corporations and their home States – primarily global-minority States – continue to exploit structural inequalities rooted in colonial dispossession.¹⁸ Meanwhile, weaker regulatory systems in formerly colonized States, and development and investment imperatives, mean corporations often evade accountability.¹⁹

14. Nevertheless, important precedents exist. The post-Holocaust industrialists' trials, such as the I.G. Farben trial, laid the groundwork for recognizing the international criminal responsibility of corporate executives for participation in international crimes.²⁰ By addressing corporate complicity in apartheid, the Truth and Reconciliation Commission of South Africa helped shape corporate responsibility for human rights violations.²¹ Increasing domestic and international litigation signal a growing trend toward corporate accountability.²²

15. The case of Palestine further tests international standards.

16. Today, the Guiding Principles on Business and Human Rights set out the normative framework for States' and corporate entities' compliance with international law. States have the primary obligation to prevent, investigate, punish and remedy human rights abuses by third parties, and may breach their obligations if they fail to do so. The Guiding Principles crystallize the human rights standards applicable to corporate conduct that apply regardless of whether States uphold their primary obligations. International humanitarian law and criminal law also confer specific obligations and liabilities on private actors,²³ with domestic jurisdictions primarily responsible for enforcement.

17. The Guiding Principles establish a continuum of responsibilities, depending on whether corporate entities cause, contribute to or are directly linked with adverse human rights impacts.²⁴ In conflicts, businesses must observe heightened human rights due diligence to identify concerns and adjust their conduct.²⁵ The liability of corporate entities will be determined by their actions and by the human rights impact: due diligence is not sufficient to absolve corporations of liability.²⁶ At a minimum, corporate entities directly linked to human rights impacts must exercise leverage or consider termination of their activities or relationships. Failure to act accordingly may give rise to liability. Where violations constitute crimes, corporate executives and, increasingly, entities themselves, may be held accountable for their knowledge of and material contributions to crimes.²⁷

18. In the occupied Palestinian territory, building on decades of documented human rights violations and crimes, recent judicial developments leave no room for doubt that corporate engagement with any component of the occupation is connected with violations of jus cogens norms and international crimes (see annex). Citing racial segregation and apartheid, violations of the right to self-determination and the prohibition on the use of force, the International Court of Justice unequivocally affirmed the illegality of the presence of Israel, including its military presence, colonies and its infrastructure and resource control.²⁸ Furthermore, the atrocities committed since October 2023 triggered proceedings for genocide

¹⁸ Consider Adom Getachew, *Worldmaking after Empire* (Princeton University Press, 2019), pp. 22–26.

¹⁹ Violi, "Navigating corporate accountability".

²⁰ Anita Ramasastry, "Corporate complicity: from Nuremberg to Rangoon – an examination of forced labor cases and their impact on the liability of multinational corporations", *Berkeley Journal of International Law*, vol. 20 (2002).

²¹ www.justice.gov.za/trc/report/finalreport/Volume%204.pdf, pp. 21–27.

²² Elies van Sliedregt, "The future of international criminal justice is corporate", *Journal of International Criminal Justice* (2025).

²³ A/75/212, paras. 10 and 11; and, with reference to commentary on the draft articles on prevention and punishment of crimes against humanity, *Yearbook of the International Law Commission 2019*, vol. II, Part Two (United Nations publication 2019), pp. 65–67.

²⁴ Guiding principle 13.

²⁵ www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide.

²⁶ Guiding principle 17, commentary.

²⁷ *Yearbook of the International Law Commission 2019*, vol. II, Part Two (United Nations publication 2019), pp. 65–67; and A/75/212, para. 11.

²⁸ *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024. See also A/79/384, paras. 5–7.

before the International Court of Justice, and for war crimes and crimes against humanity before the International Criminal Court. The International Court of Justice has ordered Israel to stop creating life-destroying conditions,²⁹ and recently reminded States of their international obligations to avoid transferring arms that might be used to violate international conventions.³⁰

19. These decisions place on corporate entities a *prima facie* responsibility to not engage and/or to withdraw totally and unconditionally from any associated dealings, and to ensure that any engagement with Palestinians enables their self-determination.

20. Where corporate entities continue their activities and relationships with Israel – with its economy, military and public and private sectors connected to the occupied Palestinian territory – they may be found to have knowingly contributed to:

- (a) Violation of the Palestinian right to self-determination;
- (b) Annexation of Palestinian territory, maintenance of an unlawful occupation and therefore the crime of aggression and associated human rights violations;
- (c) Crimes of apartheid and genocide;
- (d) Other ancillary crimes and violations.

21. Both criminal and civil laws in various jurisdictions can be invoked to hold corporate entities or their executives accountable for violations of human rights and/or crimes under international law.

IV. From the economy of settler-colonial occupation to the economy of genocide

22. Settler-colonialism involves extraction and profit from, and colonization of, land through the expulsion of its owners.³¹ In Palestine, historically, companies have driven and enabled the process of displacement and replacement of the Arab population, foundational to the logic of settler-colonial erasure.³² The Jewish National Fund, a land-purchasing corporate entity founded in 1901, helped plan and carry out the gradual removal of Arab Palestinians, which intensified with the Nakba³³ and has continued ever since.³⁴

23. Increasingly aided by corporate entities, Israel has pursued Palestinian dispossession and *displacement*, especially after 1967.³⁵ The corporate sector has materially contributed to this endeavour by providing Israel with the weapons and machinery required to destroy homes, schools, hospitals, places of leisure and worship, livelihoods and productive assets, such as olive groves and orchards, to segregate and control communities and to restrict access

²⁹ *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel)*, Provisional Measures, Order of 26 January 2024, I.C.J. Reports 2024, p. 3. See also A/79/384, para. 8.

³⁰ *Alleged Breaches of Certain International Obligations in Respect of the Occupied Palestinian Territory (Nicaragua v. Germany)*, Order, 30 April 2024, paras. 22–24. See also A/79/384, para. 8.

³¹ Sai Englert and Gargi Bhattacharyya, “Capital’s genocide: a conversation on racial capitalism, settler colonialism, and possible worlds after Gaza”, *Journal Of Holy Land And Palestine Studies*, vol. 23, No. 2 (2024), pp. 172–175.

³² Sherene Seikaly, *Men of Capital: Scarcity and Economy in Mandate Palestine* (Stanford University Press, 2016), pp. 6–8.

³³ Gershon Shafir, “Zionism and colonialism: a comparative approach”, in *Israel in Comparative Perspective: Challenging the Conventional Wisdom*, Michael Barnett, ed. (SUNY Press, 1996), pp. 234–237.

³⁴ See, for example, www.kkl-jnf.org/about-kkj-jnf/kkj-jnf-id/goals-actions/; www.peacenow.org.il/en/settler-national-fund-keren-kayemeth-leisraels-acquisition-of-west-bank-land; and www.haaretz.com/israel-news/2021-02-14/ty-article/.premium/jewish-national-fund-okays-plan-to-expand-west-bank-settlements/0000017f-e7d9-d62c-a1ff-fffbefe10000.

³⁵ Sheila Ryan, “Israeli economic policy in the occupied areas: foundations of a new imperialism,” *MERIP Reports*, No. 24 (1974).

to natural resources.³⁶ By helping to militarize and incentivize illegal Israeli presence in the occupied Palestinian territory, the corporate sector has contributed to the creation of the conditions for Palestinian ethnic cleansing.³⁷

24. Corporate entities have played a key role in stifling the Palestinian economy,³⁸ sustaining Israeli expansion in occupied land while facilitating the *replacement* of Palestinians. Draconian restrictions – on trade and investment, tree planting, fishing and water for colonies – have debilitated agriculture and industry,³⁹ and turned the occupied Palestinian territory into a captive market;⁴⁰ companies have profiteered by exploiting Palestinian labour and resources, degrading and diverting natural resources, building and powering colonies and selling and marketing derived goods and services in Israel, the occupied Palestinian territory and globally.⁴¹ The Israeli-Palestinian Interim Agreement on the West Bank and the Gaza Strip (Oslo II Accords) entrenched this exploitation,⁴² de facto institutionalizing the monopoly of Israel over 61 per cent of the resource-rich West Bank (Area C). Israel gains from this exploitation, while it costs the Palestinian economy at least 35 per cent of its GDP.⁴³

25. Financial and academic institutions have also enabled the conditions for Palestinian displacement and replacement. Banks, asset management firms, pension funds and insurers have channelled finance into the illegal occupation. Universities – centres of intellectual growth and power – have sustained the political ideology underpinning the colonization of Palestinian land,⁴⁴ developed weaponry and overlooked or even endorsed systemic violence,⁴⁵ while global research collaborations have obscured Palestinian erasure behind a veil of academic neutrality.

26. After October 2023, long-standing systems of control, exploitation and dispossession metamorphosed into economic, technological and political infrastructures mobilized to inflict mass violence and immense destruction.⁴⁶ Entities that previously enabled and profited from Palestinian elimination and erasure within the economy of occupation, instead of disengaging are now involved in the economy of genocide.

27. The following sections illustrate how eight key sectors, operating separately and interdependently through the core pillars of the settler-colonial economy of displacement and replacement, have adapted to its genocidal practices.

³⁶ See, for example, www.alhaq.org/cached_uploads/download/2024/07/04/business-and-human-rights-booklet-1720077751.pdf.

³⁷ www.badil.org/phocadownloadpap/badil-new/publications/research/working-papers/FT-Coercive-Environments.pdf; and www.badil.org/cached_uploads/view/2024/06/10/forced-displacement-as-an-act-of-genocide-in-the-gaza-strip-v6-1718021197.pdf.

³⁸ www.btselem.org/download/201105_dispossession_and_exploitation_eng.pdf.

³⁹ United Nations Conference on Trade and Development, document TD/B/1102, available at https://unctad.org/system/files/official-document/tbdb1102_en.pdf; UNCTAD/GDS/APP/2006/1; and www.amnesty.org/en/documents/mde15/5141/2022/en/, pp. 164–193.

⁴⁰ Tariq Dana, “Dominate and pacify: contextualizing the political economy of the occupied Palestinian territories since 1967”, in *Political Economy of Palestine: Critical, Interdisciplinary, and Decolonial Perspectives*, Alaa Tartir, Tariq Dana and Timothy Seidel, eds., (Cham, Switzerland, Springer Nature Switzerland, 2021); Shir Hever, *The Political Economy of Israel’s Occupation: Repression beyond Exploitation* (Pluto Press, 2010), pp. 27–37; and www.arij.org/wp-content/uploads/2016/03/The_Economic_Cost_of_the_Israeli_occupation_Report_upd.pdf.

⁴¹ www.hrw.org/sites/default/files/report_pdf/israel0116_web2.pdf.

⁴² <https://documents1.worldbank.org/curated/en/654801468176641469/pdf/473230WP0GZ0Re101PUBLIC10Box334128B.pdf>, pp. 2 and 3.

⁴³ <https://documents1.worldbank.org/curated/en/257131468140639464/pdf/Area-C-and-the-future-of-the-Palestinian-economy.pdf>, p. 5.

⁴⁴ Maya Wind, *Towers of Ivory and Steel: How Israeli Universities Deny Palestinian Freedom* (New York, Verso, 2024); and Uri Yacobi Keller, “Academic boycott of Israel and the complicity of Israeli academic institutions in occupation of Palestinian territories”, *Economy of the Occupation*, Socioeconomic Bulletin No. 23 (Alternative Information Center, 2009), p. 5.

⁴⁵ Samer Abdelnour, “Making a killing: Israel’s military-innovation ecosystem and the globalization of violence”, *Organization Studies*, vol. 44, No. 2; and Ilan Pappée, *The Idea of Israel: A History of Power and Knowledge* (London, Verso, 2015).

⁴⁶ See TD/B/71/3 and A/79/343.

A. Displacement

28. Post-October 2023, weapons and military technologies used to advance Palestinian expulsion have become tools for mass killing and destruction, rendering Gaza and parts of the West Bank uninhabitable. Surveillance and incarceration technologies, ordinarily used to enforce segregation/apartheid, have evolved into tools for indiscriminate targeting of the Palestinian population. Heavy machinery previously used for house demolitions, infrastructure destruction and resource seizure in the West Bank have been repurposed to obliterate the urban landscape of Gaza, preventing displaced populations from returning and reconstituting as a community.

Military sector: the business of elimination

29. Militarized violence created the State of Israel and remains the engine of its settler-colonial project.⁴⁷ Israeli and international weapons manufacturers have developed increasingly effective systems to drive Palestinians off their land. By collaborating and competing, they have refined technologies that enable Israel to intensify oppression, repression and destruction.⁴⁸

30. Prolonged occupation and repeated military campaigns have provided testing grounds for cutting-edge military capabilities: air defence platforms, drones, targeting tools powered by artificial intelligence and even the F-35 programme led by the United States of America. These technologies are then marketed as “battle-proven”.⁴⁹

31. The military-industrial complex has become the economic backbone of the State.⁵⁰ Between 2020 and 2024, Israel was the eighth largest arms exporter worldwide.⁵¹ The two most prominent Israeli weapons companies – Elbit Systems, established as a public-private partnership and later privatized, and State-owned Israel Aerospace Industries – are among the top 50 arms manufacturers globally.⁵² Since 2023, Elbit Systems has cooperated closely on Israeli military operations,⁵³ embedding key staff in the Ministry of Defense,⁵⁴ and was awarded the 2024 Israeli Defense Prize. Elbit Systems and Israel Aerospace Industries provide a critical domestic supply of weaponry,⁵⁵ and reinforce Israeli military alliances through arms exports⁵⁶ and joint development of military technology.

32. International partnerships providing weaponry and technical support have enhanced Israeli capacity to perpetuate apartheid and, recently, to sustain its assault on Gaza. Israel benefits from the largest-ever defence procurement programme – for the F-35 fighter jet,⁵⁷ led by United States-based Lockheed Martin,⁵⁸ alongside at least 1,650 other companies,

⁴⁷ See Antony Loewenstein, *The Palestine Laboratory* (New York, Verso, 2023).

⁴⁸ Ali H. Musleh, “Designing in real-time: an introduction to weapons design in the settler-colonial present of Palestine”, *Design and Culture*, vol. 10, No. 1 (2018).

⁴⁹ www.linkedin.com/posts/israelimod_israel-showcases-advanced-defense-technologies-activity-7325900544680595456-gQ-C/; and Loewenstein, *The Palestine Laboratory*, pp. 5 and 6.

⁵⁰ Gabriel Sheffer and Oren Barak, eds., *Militarism and Israeli Society* (Bloomington, Indiana University Press, 2010).

⁵¹ www.sipri.org/sites/default/files/2025-03/fs_2503_at_2024_0.pdf, p. 2.

⁵² www.sipri.org/visualizations/2024/sipri-top-100-arms-producing-and-military-services-companies-world-2023.

⁵³ www.youtube.com/watch?v=cbIyvbbC68A (around minutes 41/42).

⁵⁴ Submission 2.45; <https://en.globes.co.il/en/article-prioritizing-israel-creates-problems-for-elbit-systems-1001501806>; www.youtube.com/watch?v=eExR-3VrjI (2024); and www.youtube.com/watch?v=cbIyvbbC68A (around minute 42).

⁵⁵ <https://www.reuters.com/business/aerospace-defense/israel-signs-deals-with-defence-firm-elbit-make-bombs-domestically-2025-01-07/>.

⁵⁶ <https://www.timesofisrael.com/israeli-arms-sales-break-record-for-4th-year-in-row-reaching-14-8-billion-in-2024/>.

⁵⁷ <https://www.congress.gov/crs-product/R48304>; <https://ploughshares.ca/global-production-of-the-israeli-f-35i-joint-strike-fighter/>; <https://obamawhitehouse.archives.gov/the-press-office/2016/09/14/fact-sheet-memorandum-understanding-reached-israel>; and www.gov.il/en/pages/ef35adlr.

⁵⁸ investigate.afsc.org/company/lockheed-martin.

including Italian manufacturer Leonardo S.p.A.,⁵⁹ and eight States. Components and parts constructed globally contribute to the Israeli F-35 fleet, which Israel customizes and maintains in partnership with Lockheed Martin and domestic companies.⁶⁰ Israel was the first to fly the F-35 in combat, in 2018, and to use it in “beast mode”, in 2025.⁶¹ Lockheed Martin F-35 and F-16 fighter jets, pivotal to the Israeli air force,⁶² have significant carrying and fire capacity, including GBU-31 joint direct attack munition (JDAM) and unguided MK-84s 2000-pound bombs; an F-35 can carry over 18,000 pounds of bombs.⁶³ Post-October 2023, F-35s and F-16s have been integral to equipping Israel with the unprecedented aerial power to drop an estimated 85,000 tons of bombs,⁶⁴ much of it unguided,⁶⁵ to kill and injure more than 179,411 Palestinians⁶⁶ and obliterate Gaza.⁶⁷

33. Drones, hexacopters and quadcopters have also been omnipresent killing machines in the skies of Gaza.⁶⁸ Drones largely developed and supplied by Elbit Systems and Israel Aerospace Industries have long flown alongside fighter jets, surveilling Palestinians and delivering target intelligence.⁶⁹ In the past two decades, with support from these companies and collaborations with institutions such as the Massachusetts Institute of Technology,⁷⁰ drones used by Israel acquired automated weapons systems and the ability to fly in swarm formation.⁷¹

34. To supply Israel with these weapons and facilitate arms export and import transactions, manufacturers depend on a web of intermediaries, including legal, auditing and

⁵⁹ <https://investigate.info/company/leonardo>.

⁶⁰ www.19fortyfive.com/2025/04/f-35i-adir-israels-custom-f-35-that-no-other-nation-has/; www.airandspaceforces.com/PDF/MagazineArchive/Documents/2017/April%202017/0417_Grudo_Israeli.pdf; <https://www.israeldefense.co.il/en/node/38893>; www.iai.co.il/f-16-aerostructures-and-f-35-wing-lockheed-martin; and <https://bulgarianmilitary.com/2025/02/15/israel-awaits-eight-upgraded-f-35is-with-improved-software/>.

⁶¹ <https://nationalinterest.org/blog/buzz/f-35i-adir-stealth-fighter-most-dangerous-warplane-earth-208569>; www.twz.com/israeli-f-35-shoots-down-cruise-missile; www.twz.com/air/israeli-f-35s-first-to-use-beast-mode-in-combat; and <https://nationalinterest.org/blog/buzz/f-35-beast-mode-how-americas-stealth-jet-becomes-bomb-truck-207837>.

⁶² www.wdmma.org/israeli-air-force.php#google_vignette; www.lockheedmartin.com/en-il/index.html.

⁶³ <https://ndia.dtic.mil/wp-content/uploads/2010/armament/TuesdayLandmarkADougHayward.pdf>, pp. 12 and 14; https://www.f-16.net/f-16_armament_article9.html; and <https://www.airandspaceforces.com/weapons-platforms/gbu-31-32-38-jdam/>.

⁶⁴ <https://environment.ps/en/gazza/>.

⁶⁵ <https://www.wsj.com/world/middle-east/u-s-sends-israel-2-000-pound-bunker-buster-bombs-for-gaza-war-82898638>

⁶⁶ As at 5 June 2025;

<https://app.powerbi.com/view?r=eyJrIjoiaODAxNTYzMjYtMjQ3YS00OTMzLTkxMWQrOTU1NWwMzE5NTMwIiwidCI6ImY2MTBjMGJ3LWJkMjQ0NGIzOS04MTBiLTNkYzI4MGFmYjU5MCIslmMiOj9>.

⁶⁷ www.ohchr.org/sites/default/files/documents/countries/opt/20240619-ohchr-thematic-report-indiscrim-disprop-attacks-gaza-oct-dec2023.pdf, pp. 6–12; <https://danwatch.dk/en/major-civilian-casualties-danish-equipped-fighter-jets-behind-bloody-attack-in-gaza/>; www.amnesty.org/en/documents/mde15/8668/2024/en/, pp. 106–120; <https://aviationweek.com/defense-space/budget-policy-operations/us-f-35-sustainment-lead-details-israel-fleet-ops-october>; and www.reuters.com/world/us-has-sent-israel-thousands-2000-pound-bombs-since-oct-7-2024-06-28/.

⁶⁸ <http://www.idf.il/en/mini-sites/our-corps-units-brigades/sky-rider-unit/sky-rider-unit/>; and <https://euromedmonitor.org/en/article/6166/Gaza:-Israel-systematically-uses-quadcopters-to-kill-Palestinians-from-a-close-distance>.

⁶⁹ Stefan Borg, “Assembling Israeli drone warfare: loitering surveillance and operational sustainability”, *Security Dialogue*, vol. 52, No. 5 (2021); www.bbc.com/arabic/articles/c98zw7yqr21o (in Arabic); and <https://dronewars.net/wp-content/uploads/2019/11/DW-FracturedLives-WEB.pdf>, p. 3.

⁷⁰ Submission 3.1.17; <https://arxiv.org/pdf/2212.03298>; and <https://archive.org/details/MIT-research-expenditures-by-sponsor-2023/page/n1/mode/2up>.

⁷¹ www.mako.co.il/news-military/6361323ddea5a810/Article-2c5864e6289cb81027.htm (in Hebrew); <https://www.newscientist.com/article/2282656-israel-used-worlds-first-ai-guided-combat-drone-swarm-in-gaza-attacks/>; and <https://www.defenseone.com/ideas/2021/07/israels-drone-swarm-over-gaza-should-worry-everyone/183156/>.

consulting firms, as well as arms dealers, agents and brokers.⁷² Suppliers such as the Japanese FANUC Corporation provide robotic machinery for weapons production lines, including for Israel Aerospace Industries, Elbit Systems and Lockheed Martin.⁷³ Shipping companies such as the Danish A.P. Moller – Maersk A/S transport components, parts, weapons and raw materials, sustaining a steady flow of United States-supplied military equipment post-October 2023.⁷⁴

35. For Israeli companies such as Elbit Systems and Israel Aerospace Industries, the ongoing genocide has been a profitable venture. The 65 per cent surge in Israeli military spending from 2023 to 2024 – amounting to \$46.5 billion,⁷⁵ one of the highest per capita worldwide – generated a sharp surge in their annual profits.⁷⁶ Foreign arms companies, especially producers of munitions and ordnance, also profit.⁷⁷

Surveillance and carcerality: the dark side of the “start-up nation”

36. Repression of Palestinians has become progressively automated, with tech companies providing dual-use⁷⁸ infrastructure to integrate mass data collection and surveillance, while profiting from the unique testing ground for military technology offered by the occupied Palestinian territory.⁷⁹ Fuelled by United States tech giants establishing subsidiaries and research and development centres in Israel,⁸⁰ claims by Israel of security needs have spurred unparalleled developments in carceral and surveillance services, from closed-circuit television (CCTV) networks, biometric surveillance, advanced tech checkpoint networks, “smart walls” and drone surveillance to cloud computing, artificial intelligence and data analytics supporting on-the-ground military personnel.⁸¹

37. Israeli tech firms often grow out of military infrastructure and strategy,⁸² as the NSO Group, founded by ex-Unit 8200 members, did.⁸³ Its Pegasus spyware, designed for covert

⁷² Andrew Feinstein and Paul Holden, “The failure of regulation of the global arms trade as a consequence of high-level conflicts of interest”, *Brown Journal of World Affairs*, vol. 27, No. 1 (2020).

⁷³ Submission 2.39; <https://jobs.iai.co.il/job/76041120/>; www.facebook.com/watch/?mibextid=WC7FNe&v=415983857439668&rdid=uNT8CldfcPhxginm; and www.youtube.com/watch?v=jY9ImDeRKpg.

⁷⁴ <https://static1.squarespace.com/static/664aed65d320123f2b3ab647/t/6839b7ef4b4ad5057504c8c1/1748613120265/REPORT-Maersk-F35Program-05272025.pdf>.

⁷⁵ www.sipri.org/sites/default/files/2025-04/2504_fs_milex_2024.pdf.

⁷⁶ www.elbitsystems.com/sites/default/files/2025-03/18032025e.pdf; www.linkedin.com/posts/israelimod_israel-mod-purchases-advanced-drones-and-activity-7269631533118889984-4NIO; www.linkedin.com/posts/israelimod_israel-mod-awards-55m-contract-to-elbit-activity-7330194304629403648-YUG-; and <https://defence-industry.eu/israel-aerospace-industries-iai-reports-record-profits-and-orders-in-2024/>.

⁷⁷ www.nasdaq.com/market-activity/stocks/lmt/historical?page=1&rows_per_page=10&timeline=y5; <https://www.reuters.com/world/us-has-sent-israel-thousands-2000-pound-bombs-since-oct-7-2024-06-28/>; https://watson.brown.edu/costsofwar/files/cow/imce/papers/2023/2024/Costs%20of%20War_US%20Support%20Since%20Oct%207%20FINAL%20v2.pdf, pp. 21 and 22; www.rheinmetall.com/en/products/weapons-and-munition/weapons-and-ammunition/aircraft-bombs; and

https://www.usaspending.gov/award/CONT_AWD_W52P1J22F0208_9700_W52P1J19D0015_9700.

⁷⁸ This technology should be duly considered under the Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies (see www.wassenaar.org/app/uploads/2019/12/WA-DOC-19-Public-Docs-Vol-I-Founding-Documents.pdf). See also Regulation (EU) 2021/821.

⁷⁹ Consider also Rhys Machold, “Reconsidering the laboratory thesis: Palestine/Israel and the geopolitics of representation”, *Political Geography*, vol. 65 (2018).

⁸⁰ <https://research.ibm.com/labs/israel>; www.microsoft.com/en-us/whoweare#AboutUs; <https://startup.google.com/campus/tel-aviv/>; and <https://pages.awscloud.com/rs/112-TZM-766/images/AWS%20Economic%20Impact%20Study%20Israel%20Infographics.pdf>.

⁸¹ See, for example, www.amnesty.org/en/documents/mde15/6701/2023/en/; submission 2.24.

⁸² Loewenstein, *The Palestine Laboratory*, pp. 83–85; and <https://besacenter.org/is-israel-the-start-up-nation-because-of-its-unique-security-situation/>.

⁸³ Loewenstein, *The Palestine Laboratory*, pp. 147 and 148.

smartphone surveillance, has been used against Palestinian activists⁸⁴ and licensed globally to target leaders, journalists and human rights defenders.⁸⁵ Exported under the Defense Export Control Law, NSO Group surveillance technology enables “spyware diplomacy” while reinforcing State impunity.⁸⁶

38. IBM has operated in Israel since 1972, training military and intelligence personnel – especially from Unit 8200 – for the technology sector and start-up scene.⁸⁷ Since 2019, IBM Israel has operated and upgraded the central database of the Population and Immigration Authority,⁸⁸ enabling collection, storage and governmental use of biometric data on Palestinians, and supporting the discriminatory permit regime of Israel.⁸⁹ Before IBM, Hewlett Packard Enterprises (HPE) maintained the database and its Israeli subsidiary is still providing servers.⁹⁰ Hewlett Packard (HP) has long enabled the apartheid systems of Israel, supplying technology to the Coordination of Government Activities in the Territories (COGAT), the prison service and police.⁹¹ Since the 2015 split of the company into Hewlett Packard Enterprises and HP Inc., opaque business structures have obscured the roles of their seven remaining Israeli subsidiaries.⁹²

39. Microsoft has been active in Israel⁹³ since 1991, developing its largest centre outside the United States. Its technologies are embedded in the prison service, police, universities and schools – including in colonies.⁹⁴ Microsoft has been integrating its systems and civilian tech across the Israeli military⁹⁵ since 2003, while acquiring Israeli cybersecurity and surveillance start-ups.⁹⁶

40. As Israeli apartheid, military and population-control systems generate increasing volumes of data, its reliance on cloud storage and computing has grown. In 2021, Israel awarded Alphabet Inc. (Google) and Amazon.com, Inc. a \$1.2 billion contract (Project Nimbus)⁹⁷ – largely funded through Ministry of Defense expenditure⁹⁸ – to provide core tech infrastructure.

⁸⁴ www.amnesty.org/en/latest/research/2021/11/devices-of-palestinian-human-rights-defenders-hacked-with-nso-groups-pegasus-spyware-2/.

⁸⁵ www.amnesty.org/en/documents/doc10/4491/2021/en/ www.haaretz.com/israel-news/tech-news/2022-04-05/ty-article-magazine/nso-pegasus-spyware-file-complete-list-of-individuals-targeted/0000017f-ed7a-d3be-ad7f-ff7b5a600000.

⁸⁶ www.gov.il/en/pages/mod-tightens-control-of-cyber-exports-6-december-2021; www.europarl.europa.eu/doceo/document/A-9-2023-0189_EN.html, paras. 19 and 85; and www.haaretz.com/israel-news/tech-news/2022-02-03/ty-article/.premium/israels-spyware-diplomacy-is-an-extension-of-its-long-bloody-history-of-arms-sales/0000017f-f882-ddde-abff-fce787ac0000.

⁸⁷ www.whoprofits.org/companies/company/7236; and https://finder.startupnationcentral.org/program_page/ibm-alpha-zone.

⁸⁸ www.gov.il/he/pages/ibm_maintenance_contract_with_piba (in Hebrew).

⁸⁹ www.truthdig.com/articles/the-big-tech-behind-israels-digital-apartheid/; see also A/HRC/53/59, para. 93.

⁹⁰ <https://www.whoprofits.org/companies/company/3774>.

⁹¹ <https://www.whoprofits.org/publications/report/137>; A/67/379, paras 67-71.

⁹² www.sec.gov/Archives/edgar/data/47217/000004721724000080/hp10-31x24ex21subsidiaries.htm; <https://www.sec.gov/Archives/edgar/data/1645590/000164559023000117/ex-21x10312023.htm>; and <https://www.whoprofits.org/publications/report/160>.

⁹³ <https://bdsmovement.net/microsoft>.

⁹⁴ <https://medium.com/@notechforapartheid/a-marriage-made-in-hell-an-introduction-to-microsofts-complicity-in-apartheid-and-genocide-d7fad65a196>; and <https://mr.gov.il/ilgstorefront/en/p/646740> (in English and Hebrew).

⁹⁵ <https://mondoweiss.net/2021/03/how-microsoft-is-invested-in-israeli-settler-colonialism/>; and www.ynet.co.il/articles/0,7340,L-2302074,00.html (in Hebrew).

⁹⁶ <https://blogs.microsoft.com/blog/2015/09/08/microsoft-acquires-adallom-to-advance-identity-and-security-in-the-cloud/>; and <https://blogs.microsoft.com/blog/2020/06/22/microsoft-acquires-cyberx-to-accelerate-and-secure-customers-iot-deployments/>.

⁹⁷ <https://mr.gov.il/ilgstorefront/en/news/details/111222>; and www.documentcloud.org/documents/24630181-0683x000010wodmq2/ (in Hebrew).

⁹⁸ www.nytimes.com/2024/12/03/technology/google-israel-contract-project-nimbus.html; and www.documentcloud.org/documents/24630178-intercept-translation-of-appendix-b-of-project-nimbus-tender-document/.

41. Microsoft, Alphabet and Amazon grant Israel virtually government-wide access to their cloud and artificial intelligence technologies, enhancing data processing, decision-making and surveillance and analysis capacities.⁹⁹ In October 2023, when the Israeli internal military cloud overloaded,¹⁰⁰ Microsoft, with its Azure platform, and the Project Nimbus consortium stepped in with critical cloud and artificial intelligence infrastructure.¹⁰¹ Their Israel-located servers ensure data sovereignty and a shield from accountability,¹⁰² under favourable contracts offering minimal restrictions or oversight.¹⁰³ In July 2024, an Israeli colonel described cloud tech as a weapon in every sense of the word, citing these companies.¹⁰⁴

42. The Israeli military has developed artificial intelligence systems, such as “Lavender”, “Gospel” and “Where’s Daddy?” to process data and generate lists of targets,¹⁰⁵ reshaping modern warfare and illustrating the dual-use nature of artificial intelligence. Palantir Technologies Inc., whose tech collaboration with Israel long predates October 2023, expanded its support to the Israeli military post-October 2023.¹⁰⁶ There are reasonable grounds to believe Palantir has provided automatic predictive policing technology, core defence infrastructure for rapid and scaled-up construction and deployment of military software, and its Artificial Intelligence Platform, which allows real-time battlefield data integration for automated decision-making.¹⁰⁷ In January 2024, Palantir announced a new strategic partnership with Israel and held a board meeting in Tel Aviv “in solidarity”,¹⁰⁸ in April 2025, Palantir’s Chief Executive Officer responded to accusations that Palantir had killed Palestinians in Gaza by saying, “mostly terrorists, that’s true”.¹⁰⁹ Both incidents are indicative of executive-level knowledge and purpose vis-à-vis the unlawful use of force by Israel, and failure to prevent such acts or withdraw involvement.¹¹⁰

43. Israel as the “start-up nation”, incentivized by the post-9/11 global securitization boom, has received a significant boost through the genocide. It ranked first globally for the

⁹⁹ www.datacenterdynamics.com/en/news/microsoft-confirms-its-providing-ai-and-cloud-services-to-israeli-military-for-war-in-gaza/; www.972mag.com/cloud-israeli-army-gaza-amazon-google-microsoft/; and www.washingtonpost.com/technology/2025/01/21/google-ai-israel-war-hamas-attack-gaza/.

¹⁰⁰ www.youtube.com/watch?v=qLBDfnZJrC8 (in Hebrew); and <https://www.pc.co.il/news/-מידע-אבטחת-וסייבר/412016>.

¹⁰¹ www.theguardian.com/world/2025/jan/23/israeli-military-gaza-war-microsoft; and submission 2.27.

¹⁰² www.gov.il/en/pages/_bpress_20102022; http://www.gov.il/en/pages/press_01082023_b; and <https://news.microsoft.com/source/emea/features/microsoft-to-launch-new-cloud-datacenter-region-in-israel/>.

¹⁰³ Submission 2.29; <https://www.timesofisrael.com/israel-signs-deal-for-cloud-services-with-google-amazon/>; and <https://blogs.microsoft.com/on-the-issues/2025/05/15/statement-technology-israel-gaza/>.

¹⁰⁴ www.youtube.com/watch?v=qLBDfnZJrC8.

¹⁰⁵ www.hrw.org/news/2024/09/10/gaza-israeli-militarys-digital-tools-risk-civilian-harm; www.ohchr.org/en/press-releases/2024/04/gaza-un-experts-deplore-use-purported-ai-commit-domicide-gaza-call; <https://verfassungsblog.de/gaza-artificial-intelligence-and-kill-lists/>; and <https://www.palestine-studies.org/en/node/1656285>.

¹⁰⁶ Letter from Palantir, dated 22 May 2025, addressed to the Special Rapporteur (on file with the secretariat).

¹⁰⁷ www.haaretz.com/israel-news/2017-05-31/ty-article-magazine/.premium/israel-jails-palestinians-who-fit-terrorist-profile/0000017f-f85f-d044-adff-fb5c8a0000; <https://blog.palantir.com/announcing-palantir-government-web-services-9fa1cddb6c6c>; www.palantir.com/platforms/aip/; <https://d18rn0p25nwr6d.cloudfront.net/CIK-0001321655/d75a90fd-c80a-40bd-b60c-1f5b8c10127e.pdf>; www.thenation.com/article/world/nsa-palantir-israel-gaza-ai/; and <https://responsiblestatecraft.org/peter-thiel-israel-palantir/>.

¹⁰⁸ www.palantir.com/assets/xrfr7uokpv1b/3MuEeA8MLbLDAyxixTsiIe/9e4a11a7fb058554a8a1e3cd83e31c09/C134184_finaIeprint.pdf.

¹⁰⁹ https://m.youtube.com/watch?v=uQCazCIId_9o (at 1:24:12–1:25:15).

¹¹⁰ Consider www.alhaq.org/cached_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf.

number of start-ups per capita, with a 143 per cent growth in military tech start-ups in 2024, and with technology comprising 64 per cent of Israeli exports throughout the genocide.¹¹¹

Civilian guise: heavy machinery in service of settler-colonial destruction

44. Civilian technologies have long served as dual-use tools of settler-colonial occupation.¹¹² Israeli military operations rely heavily on equipment from leading global manufacturers to “unground” Palestinians from their land,¹¹³ demolishing homes, public buildings, farmland, roads and other vital infrastructure. Since October 2023, this machinery has been integral to damaging and destroying 70 per cent of structures and 81 per cent of cropland in Gaza.¹¹⁴

45. For decades, Caterpillar Inc.¹¹⁵ has provided Israel with equipment used to demolish Palestinian homes and infrastructure,¹¹⁶ through both the United States Foreign Military Financing programme¹¹⁷ and an exclusive licensee requisitioned by Israeli law into the military.¹¹⁸ In partnership with companies such as Israel Aerospace Industries,¹¹⁹ Elbit Systems¹²⁰ and Leonardo DRS, Inc.-owned RADA Electronic Industries,¹²¹ Israel has evolved Caterpillar’s D9 bulldozer into automated, remote-commanded core weaponry of the military,¹²² deployed in almost every military activity since 2000, clearing incursion lines, “neutralizing” the territory and killing Palestinians.¹²³ Since October 2023, Caterpillar equipment has been documented as being used to carry out mass demolitions¹²⁴ – including of homes,¹²⁵ mosques¹²⁶ and life-sustaining infrastructure¹²⁷ – raid hospitals¹²⁸ and burying

¹¹¹ www.jefferies.com/wp-content/uploads/sites/4/2025/03/Israel-in-the-New-Middle-East-April-2025.pdf. See also <https://startupnationcentral.org/wp-content/uploads/EcoTalk-JAN25.pdf>.

¹¹² See The Wassenaar Arrangement.

¹¹³ Eyal Weizman, *Ungrounding: The Architecture of a Genocide* (Penguin, forthcoming 2026).

¹¹⁴ <https://unosat.org/products/4130>; <https://unosat.org/products/4072>; https://content.forensic-architecture.org/wp-content/uploads/2024/10/FA_A-Spatial-Analysis-of-the-Israeli-militarys-conduct-in-Gaza-since-October-2023.pdf.

¹¹⁵ www.whoprofits.org/companies/company/3772.

¹¹⁶ www.amnestyusa.org/blog/caterpillar-incs-role-in-human-rights-violations-in-the-occupied-palestinian-territories/. See also www.btselem.org/punitive_demolition.

¹¹⁷ United States Court of Appeals for the Ninth Circuit, *Corrie et al. v. Caterpillar Inc.*, Case No. 05-36210, Opinion, 17 September 2007; and <https://media.defense.gov/2025/Mar/03/2003653977/-1/-1/1/PRESS%20RELEASE%20-%20ISRAEL%2024-38%20CN.PDF>.

¹¹⁸ <https://catused.cat.com/en/dealer.aspx?orgid=%7Bef3993c9-e4f1-4657-a305-51c5883c06f3%7D>; www.ite-cat.co.il/en; and www.haaretz.com/2009-03-11/ty-article/idf-to-draft-civilians-to-maintain-bulldozers-in-battle/0000017f-e7a4-df2c-a1ff-fff518120000.

¹¹⁹ www.iai.co.il/p/panda.

¹²⁰ www.elbitsystems.com/news/israeli-ministry-defense-selects-elbit-systems-iron-fist-light-decoupled-active-protection.

¹²¹ <https://usa.leonardo.com/en/press-release-detail/-/detail/leonardo-drs-announces-closing-of-merger-with-rada>; and www.drada.com/blog/israeli-ministry-of-defense-selects-iron-fist-aps-which-includes-radas-compact-hemispheric-radars.

¹²² www.forbes.com/sites/erictgler/2023/10/24/israels-armored-caterpillar-bulldozers-will-be-active-in-gaza/; www.ynetnews.com/article/rknechyc; and www.calcalist.co.il/local_news/article/sj11q00i8nt (in Hebrew).

¹²³ <https://corporateoccupation.org/2020/04/24/caterpillar-a-company-profile/>; <https://bdsmovement.net/news/how-israel-uses-caterpillar-machinery-carry-out-extrajudicial-executions>; and <https://www.amnestyusa.org/blog/caterpillar-incs-role-in-human-rights-violations-in-the-occupied-palestinian-territories/>.

¹²⁴ <https://x.com/ytirawi/status/1855614179056439567>.

¹²⁵ <https://x.com/trackingisrael/status/1875627003426255102>.

¹²⁶ <https://x.com/trackingisrael/status/1886853187316912638>.

¹²⁷ <https://x.com/trackingisrael/status/1926731978256060869>.

¹²⁸ www.whoprofits.org/companies/company/3772.

alive wounded Palestinians.¹²⁹ In 2025, Caterpillar secured a further multi-million dollar contract with Israel.¹³⁰

46. The Korean HD Hyundai¹³¹ and its partially owned subsidiary, Doosan,¹³² alongside the Swedish Volvo Group¹³³ and other major heavy machinery manufacturers, have long been linked to the destruction of Palestinian property, each supplying equipment through exclusively licensed Israeli dealers.¹³⁴ Volvo's licensee is an OHCHR database-listed company and together they own Merkavim Transportation Technologies Ltd., which produces armoured buses sold to service colonies.¹³⁵ Since at least 2007, Volvo machinery has been used to raze Palestinian areas, including in East Jerusalem¹³⁶ and Masafer Yatta.¹³⁷ For over a decade, HD Hyundai machinery has been used to demolish Palestinian homes¹³⁸ and raze farmland, including olive groves.¹³⁹ After October 2023, Israel increased the use of the equipment of those companies in the urban destruction of Gaza,¹⁴⁰ including in flattening Rafah¹⁴¹ and Jabalia,¹⁴² after which the military obscured their logos.¹⁴³

47. These companies have continued supplying the Israeli market despite abundant evidence of the criminal use of this machinery by Israel and repeated calls from human rights groups to sever ties.¹⁴⁴ Passive suppliers become deliberate contributors to a system of displacement.

B. Replacement

48. As corporate actors have contributed to the destruction of Palestinian life in the occupied Palestinian territory, they have also helped the construction of what replaces it:

¹²⁹ www.business-humanrights.org/en/latest-news/israel-palestine-israeli-army-bulldozers-allegedly-run-over-wounded-civilians-in-northern-gaza-co-did-not-respond/.

¹³⁰ <https://media.defense.gov/2025/Mar/03/2003653977/-1/-1/1/PRESS%20RELEASE%20-%20ISRAEL%2024-38%20CN.PDF>.

¹³¹ www.whoprofits.org/companies/company/3771.

¹³² www.oemoffhighway.com/market-analysis/industry-news/news/21590588/hyundai-acquires-doosan; and www.hd-infracore.com/en/company/media/news-view/20175112.

¹³³ www.whoprofits.org/companies/company/3644.

¹³⁴ www.efco.co.il/en/hyundai/; and www.mct.co.il/en/history/.

¹³⁵ www.mct.co.il/en/history/; www.merkavim.co.il/en/Project/34/Mars-Defender; www.youtube.com/watch?v=kgFrrZzpQXY; and www.egged.co.il/Bus-924-Daf.aspx; www.egged.co.il/Bus-1001-Volvo-B12B.aspx (access from outside Israel to this website and several others referenced in the present report require the use of a virtual private network (VPN)).

¹³⁶ A/67/379, paras. 58–61; https://www.whoprofits.org/writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf, pp. 22–27; and www.business-humanrights.org/en/latest-news/home-demolitions-in-beit-hanina-executed-with-volvo-and-hyundai-equipment-israel-the-occupied-territories/.

¹³⁷ <https://stopthewall.org/2022/06/02/who-is-aiding-israel-corporate-complicity-in-masafer-yatta-ethnic-cleansing/>.

¹³⁸ www.whoprofits.org/writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf.

¹³⁹ www.whoprofits.org/publications/report/138.

¹⁴⁰ www.972mag.com/israel-gaza-total-urban-destruction/; and <https://x.com/YinonMagal/status/1917560269007470856>.

¹⁴¹ <https://x.com/ytirawi/status/1913376210790338961>; <https://tiktokgenocide.com/uploads/israeli-soldiers-film-their-active-destruction-of-everything-in-rafah>; <https://tiktokgenocide.com/uploads/4-israeli-excavators-destroying-buildings-othman-ibn-affan-street-rafah>; <https://x.com/MiddleEastMnt/status/1852687041152045271>; <https://x.com/ytirawi/status/1913376210790338961?s=46&t=JH7WTzQ0dcUtXAxqglAAxw>; <https://x.com/PalinfoAr/status/1865994832922956257> (in Arabic); <https://x.com/YinonMagal/status/1917560269007470856> (in Hebrew).

¹⁴² <https://x.com/trackingisrael/status/1877801096275431758>; <https://x.com/EyeonPalestine/status/1863159845504835630>; and <https://x.com/LockMona/status/1863220509690720647>.

¹⁴³ www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/april-25-pr/the-golani-brigade-and-the-188th-armored-brigade-established-the-morag-corridor/.

¹⁴⁴ www.hrw.org/news/2004/11/21/israel-caterpillar-should-suspend-bulldozer-sales; and <https://bdsmovement.net/news/hyundai-heavy-industries-end-complicity-with-apartheid>.

building colonies and their infrastructure, extracting and trading materials, energy and agricultural products, and bringing visitors to colonies as if to a regular holiday destination. Post-October 2023, these activities have sustained unprecedented growth in the settlement enterprise, with corporate entities continuing to power and profit from the creation of conditions of life calculated to destroy the Palestinian population, including through the near-total cutting off of water, electricity and fuel.

Construction: home on stolen land

49. More than 371 colonies and illegal outposts have been built, powered and traded with by companies facilitating the replacement by Israel of the Indigenous population in the occupied Palestinian territory.¹⁴⁵ In 2024, this intensified after the administration of colonies moved from the military to the civilian Government and the Ministry of Construction and Housing budget doubled, with \$200 million allotted for colony construction.¹⁴⁶ From November 2023 to October 2024, Israel established 57 new colonies and outposts,¹⁴⁷ with Israeli and international companies supplying machinery, raw materials and logistical support.

50. Caterpillar, HD Hyundai and Volvo excavators and heavy equipment have been used in the construction of illegal colonies for at least 10 years.¹⁴⁸ The German Heidelberg Materials AG,¹⁴⁹ through its subsidiary Hanson Israel, has contributed to the pillage of millions of tons of dolomite rock from the Nahal Raba quarry on land seized from Palestinian villages in the West Bank.¹⁵⁰ In 2018, Hanson Israel won a public tender to supply materials from that quarry for colony construction,¹⁵¹ and has since nearly exhausted the quarry, prompting ongoing expansion requests.¹⁵²

51. Various companies contributed to developing roads and public transport infrastructure critical to establishing and expanding the colonies, and connecting them to Israel while excluding and segregating Palestinians.¹⁵³ The Spanish/Basque Construcciones Auxiliara de Ferrocarriles¹⁵⁴ joined a consortium with a OHCHR database-listed company to maintain and expand the Jerusalem Light Rail Red Line and build the new Green Line,¹⁵⁵ at a time when other companies had withdrawn owing to international pressure.¹⁵⁶ These lines include 27 kilometres of new tracks and 50 new stations in the West Bank, connecting colonies with West Jerusalem.¹⁵⁷ Doosan and Volvo excavators and machinery have been used,¹⁵⁸ and Heidelberg's subsidiary supplied materials for a light-rail bridge.¹⁵⁹

¹⁴⁵ A/HRC/58/73, paras. 14 and 19.

¹⁴⁶ Ibid., para. 16.

¹⁴⁷ Ibid., paras. 14 and 19.

¹⁴⁸ www.whoprofits.org/writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf; <https://corporateoccupation.org/2010/06/16/volvo-equipment-effective-tool-in-the-israeli-occupation-of-palestine/>; and www.whoprofits.org/companies/company/3644.

¹⁴⁹ www.whoprofits.org/companies/company/3840.

¹⁵⁰ www.hrw.org/sites/default/files/report_pdf/israel0116_web2.pdf, pp. 45–49; www.somo.nl/wp-content/uploads/2020/02/ViolationsSetInStone-EN.pdf; and https://media.business-humanrights.org/media/documents/files/documents/Heidelberg_Cement_response.pdf.

¹⁵¹ www.somo.nl/download/39733/, p. 31; and <https://mr.gov.il/ilgstorefront/en/p/attachment/005056BF4DAB1EDA95D45E47A9EB211B/%D7%9E%D7%A1%D7%9E%D7%9B%D7%99%20%D7%94%D7%9C%D7%99%D7%9A> (in Hebrew).

¹⁵² <https://mavat.ipan.gov.il/SV4/1/7000965865/310> (in Hebrew); and www.heidelbergmaterials.com/sites/default/files/2024-05/Group%20Payment%20Report%202023_engl_web.pdf, p. 23.

¹⁵³ www.whoprofits.org/companies/company/3958; and https://badil.org/cached_uploads/view/2021/04/19/wp23-sfi-1618823935.pdf, pp. 33–40.

¹⁵⁴ <https://bdsmovement.net/boycott-caf>.

¹⁵⁵ www.cafmobility.com/en/press-room/jerusalem-tram-project/.

¹⁵⁶ www.jadaliyya.com/Details/38503; and https://pchgaza.org/wp-content/uploads/2020/12/CAF-Submission_OHCHR_UN-database_-December-2020.pdf.

¹⁵⁷ www.whoprofits.org/publications/report/161.

¹⁵⁸ www.whoprofits.org/writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf, pp. 60 and 72.

¹⁵⁹ www.hanson-israel.com/Projects.

52. Real estate companies sell properties in colonies to Israeli and international buyers. The global real estate group, Keller Williams Realty LLC, through its Israeli franchisee KW Israel,¹⁶⁰ has had branches based in the colonies.¹⁶¹ In March 2024, Keller Williams, through another franchisee, Home in Israel,¹⁶² ran a real estate roadshow in Canada and the United States,¹⁶³ jointly sponsored with several companies developing and marketing thousands of apartments in colonies.¹⁶⁴

The grip on natural resources: the incubator of conditions of life calculated to destroy

53. Since 1967, Israel has exercised systematic control over Palestinian natural resources, building infrastructure that integrated its colonies into Israeli national systems and entrenched Palestinian dependency on them.

54. When Israeli Defense Minister Yoav Gallant ordered a “complete siege” on Gaza on 9 October 2023, instantly cutting off water, electricity and fuel,¹⁶⁵ this engineered dependency – designed to displace and control life – was operationalized for genocide. Those supplies have never been fully restored, contributing to the deliberate creation of conditions of life calculated to bring about the destruction of Palestinians as a group.¹⁶⁶ This is also why the grip on resources in the West Bank – tightened after October 2023 – cannot be viewed in isolation from the destruction unfolding in Gaza.¹⁶⁷

Water

55. Israel forces Palestinians to purchase water sourced from two major aquifers in their own territory, at inflated prices and with intermittent supply.¹⁶⁸ The Israeli national water company Mekorot has a water monopoly in the occupied Palestinian territory.¹⁶⁹ In Gaza, more than 97 per cent of water from the coastal aquifer does not meet the water quality standards of the World Health Organization, making residents dependent on Mekorot pipelines for most of their drinking water.¹⁷⁰ For at least the first six months post-October 2023, Mekorot ran its Gaza pipelines at 22 per cent capacity, leaving areas such as Gaza City without water 95 per cent of the time,¹⁷¹ actively aiding the transformation of water into a tool of genocide.¹⁷²

Electricity, gas and fuel

56. International energy companies have fuelled the energy-intensive Israeli genocide. Reliant on fuel and coal imports,¹⁷³ Israel maintains an integrated energy infrastructure

¹⁶⁰ <https://kwri.kw.com/press/keller-williams-expands-into-france-israel-monaco-nicaragua-and-poland/>.

¹⁶¹ www.madlan.co.il/madad-search/מדיעין-עילית-ישראל.

¹⁶² <https://homeinisrael.com/en/>.

¹⁶³ www.facebook.com/darren.rich.3/posts/10232240860188009 and; www.linkedin.com/posts/darren-rich-81588551_dont-miss-out-on-our-israel-real-estate-activity-7167770842209226752-77iU/.

¹⁶⁴ www.myisraelhome.com/new-project; www.facebook.com/permalink.php?story_fbid=1057208702869865&id=100057422350945&ref=embed_post; and www.lustigman.co.il/har-homa; www.whoprofits.org/companies/company/4069 (in Hebrew).

¹⁶⁵ <https://x.com/yoavgallant/status/1711335592942875097>.

¹⁶⁶ A/HRC/55/73, paras. 35–45 and 93; A/79/384, paras. 63 and 81 (b); and www.amnesty.org/en/documents/mde15/8668/2024/en/, pp. 123–201.

¹⁶⁷ A/79/384, paras. 24–34, 59 and 67.

¹⁶⁸ www.juragentium.org/topics/palestin/en/water.pdf; www.amnesty.org/en/latest/campaigns/2017/11/the-occupation-of-water/; and www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf.

¹⁶⁹ www.whoprofits.org/publications/report/165; and www.alhaq.org/cached_uploads/download/alhaq_files/publications/Water-For-One-People-Only.pdf.

¹⁷⁰ www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf, pp. 15 and 16; and www.pcbs.gov.ps/post.aspx?lang=en&ItemID=5946.

¹⁷¹ <https://policy-practice.oxfam.org/resources/water-war-crimes-how-israel-has-weaponised-water-in-its-military-campaign-in-ga-621609/>, pp. 5, 15 and 16.

¹⁷² www.hrw.org/sites/default/files/media_2024/12/gaza1224web.pdf; and www.alhaq.org/advocacy/26121.html.

¹⁷³ www.iea.org/countries/israel/electricity.

serving both Israel and the occupied Palestinian territory, seamlessly powering illegal settlers while controlling and obstructing Palestinian access.¹⁷⁴ Gaza's power plant provided just 10 to 20 per cent of Gaza's electricity needs, leaving it heavily reliant on fuel for generators and 10 Israeli supply lines.¹⁷⁵ Since October 2023, Israel has cut energy to most of Gaza.¹⁷⁶ Without electricity or fuel, most water pumps,¹⁷⁷ hospitals¹⁷⁸ and transport reached the brink of total collapse;¹⁷⁹ collapsed sanitation systems have contributed to a resurgence in polio;¹⁸⁰ and vital desalination plants were forced to shut down.¹⁸¹

57. Coal for electricity to Israel originates primarily from Colombia (60 per cent of Israeli coal imports in 2023-24);¹⁸² United States-headquartered Drummond Company, Inc. and the Swiss-based Glencore PLC are the primary suppliers. Their respective subsidiaries¹⁸³ own the mines and the three ports involved in the delivery of 15 coal shipments to Israel since October 2023, including six shipments after Colombia suspended coal exports to Israel in August 2024.¹⁸⁴ Glencore was also involved in shipments from South Africa;¹⁸⁵ these shipments accounted for 15 per cent of Israeli coal imports in 2023 and 2024.¹⁸⁶

58. The United States Chevron Corporation, in consortium with Israeli NewMed Energy (a subsidiary of the OHCHR database-listed Delek Group), extracts natural gas from the Leviathan and Tamar fields;¹⁸⁷ it paid the Government of Israel \$453 million in royalties and taxes in 2023.¹⁸⁸ Chevron's consortium supplies more than 70 per cent of Israeli energy consumption.¹⁸⁹ Chevron also profits from its part-ownership of the East Mediterranean Gas pipeline,¹⁹⁰ which passes through Palestinian maritime territory, and from gas export sales to Egypt and Jordan.¹⁹¹ The Gaza naval blockade is connected to Israel securing the Tamar gas

¹⁷⁴ www.somo.nl/powering-injustice, pp. 3, 4 and 13; https://unctad.org/system/files/official-document/gdsapp2019d2_en.pdf and TD/B/65(2)/3.

¹⁷⁵ www.europarl.europa.eu/meetdocs/2014_2019/documents/dpal/dv/background_note_hala/background_note_halaen.pdf; and <https://reliefweb.int/report/occupied-palestinian-territory/impact-electricity-crisis-humanitarian-living-conditions-gaza>.

¹⁷⁶ www.hrw.org/report/2024/12/19/extermination-and-acts-genocide/israel-deliberately-depriving-palestinians-gaza; and www.ochaopt.org/page/gaza-strip-electricity-supply.

¹⁷⁷ www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-7.

¹⁷⁸ www.doctorswithoutborders.org/latest/gaza-hundreds-patients-including-newborns-risk-multiple-hospitals-run-low-fuel; and www.ochaopt.org/content/humanitarian-situation-update-290-gaza-strip.

¹⁷⁹ www.actionaidusa.org/news/because-there-is-no-fuel-a-lot-of-our-services-are-affected-fuel-shortages-push-hospitals-in-gaza-to-the-brink-of-collapse-with-people-facing-dehydration-disease-and-starvation/.

¹⁸⁰ Samer Abuzerr and others, "Resurgence of polio during Gaza conflict", *Eastern Mediterranean Health Journal*, vol. 31, No. 2 (2025).

¹⁸¹ www.amnesty.org/en/latest/news/2025/03/israels-decision-to-cut-off-electricity-supply-to-gaza-desalination-plant-cruel-and-unlawful/; and www.unocha.org/publications/report/occupied-palestinian-territory/gaza-humanitarian-response-update-24-june-7-july-2024.

¹⁸² www.somo.nl/powering-injustice/, p. 28; <https://www.spglobal.com/commodity-insights/en/news-research/latest-news/coal/061024-colombian-thermal-coal-miners-may-oppose-proposed-export-ban-to-israel>.

¹⁸³ Drummond: <https://drummondco.com/our-products/coal/mines>; www.puertonuevo.com.co/en/; Glencore: www.cerrejon.com/en/our-operation; and confidential submission.

¹⁸⁴ www.mincit.gov.co/normatividad/decretos/2024/decreto-1047-del-14-de-agosto-de-2024.

¹⁸⁵ www.glencore.com/south-africa/who-are-we.

¹⁸⁶ www.somo.nl/powering-injustice/, p. 29; <https://rbct.co.za/who-we-are/>; and www.passblue.com/2025/04/21/coal-from-south-africa-keeps-flowing-to-israel-despite-the-icj-genocide-case/.

¹⁸⁷ <https://israel.chevron.com/en/our-businesses>.

¹⁸⁸ www.sec.gov/Archives/edgar/data/93410/000009341024000050/cvx-20231231.htm.

¹⁸⁹ <https://israel.chevron.com/en/our-businesses>; and www.gov.il/BlobFolder/generalpage/dochmeshek/he/Files_doch_meshek_hashmal_2023_24_en_Pua_Report.pdf, p. 27.

¹⁹⁰ www.chevron.com/newsroom/2023/q2/dormant-natural-gas-station-roars-back-to-life; and <https://afsc.org/chevron-fuels-israeli-apartheid-and-war-crimes>.

¹⁹¹ www.reuters.com/business/energy/israeli-natural-gas-exports-egypt-jordan-up-134-2024-2025-03-05/.

supply and the East Mediterranean Gas pipeline.¹⁹² At a time of increasing brutality, the British company BP PLC is expanding involvement in the Israeli economy, with exploration licences confirmed in March 2025, which allow BP to explore Palestinian maritime expanses illegally exploited by Israel.¹⁹³

59. BP and Chevron are also the largest contributors to Israeli imports of crude oil, as major owners of the strategic Azeri Baku-Tbilisi-Ceyhan pipeline¹⁹⁴ and the Kazakh Caspian Pipeline Consortium,¹⁹⁵ respectively, and of their associated oil fields.¹⁹⁶ Each conglomerate effectively supplied 8 per cent of Israeli crude oil between October 2023 and July 2024,¹⁹⁷ supplemented by crude oil shipments from Brazilian oil fields, in which Petrobras holds the largest stakes,¹⁹⁸ and military jet fuel.¹⁹⁹ Oil from these companies supplies two refineries in Israel. From the Haifa refinery, two OHCHR database-listed companies supply their petrol stations throughout Israel and the occupied Palestinian territory, including the colonies,²⁰⁰ and the military, through government-awarded contracts.²⁰¹ From Ashdod refinery, a subsidiary of the OHCHR database-listed company Paz Retail and Energy Ltd. provides jet fuel to the Israeli Air Force²⁰² operating in Gaza.

60. By supplying Israel with coal, gas, oil and fuel, companies are contributing to civilian infrastructures that Israel uses to entrench permanent annexation and now weaponizes in the destruction of Palestinian life in Gaza.²⁰³ The same infrastructure that these companies supply resources into has serviced the Israeli military and its energy-intensive tech-driven obliteration of Gaza. The ostensibly civilian nature of such infrastructure does not exonerate a company from responsibility.²⁰⁴

Trading the fruits of illegality

Agribusiness

61. Agribusiness has thrived on Israel-led extractivism and land-grabbing – producing goods and technologies serving Israeli settler-colonial interests, expanding market dominance and attracting global investment – while erasing Palestinian food systems and accelerating displacement.²⁰⁵

¹⁹² www.somo.nl/beneath-troubled-waters/, pp. 7–9; and

www.alhaq.org/cached_uploads/download/alhaq_files/publications/Annexing.Energy.pdf, pp. 49–57.

¹⁹³ Submission 2.17; and www.offshore-technology.com/news/israel-awards-exploration-licences-to-bp-socar-newmed.

¹⁹⁴ www.bp.com/en_az/azerbaijan/home/who-we-are/operations/projects/pipelines/btc.html.

¹⁹⁵ www.cpc.ru/en/about/Pages/shareholders.aspx.

¹⁹⁶ <https://oilchange.org/wp-content/uploads/2024/08/behind-the-barrel-august-2024-v3.pdf>, pp. 5 and 6.

¹⁹⁷ *Ibid.*, pp. 6 and 7.

¹⁹⁸ <https://docs.datadesk.eco/public/976ce7dcf00743dc/>; www.offshore-energy.biz/petrobras-cleared-to-combine-two-offshore-fields-after-7-years/; www.offshore-technology.com/projects/guaraoilfield/; www.offshore-technology.com/projects/tupi-oilfield/; www.offshore-technology.com/marketdata/oil-gas-field-profile-iracema-norte-conventional-oil-field-brazil/; and www.offshore-technology.com/projects/buzios-formerly-franco-field-cesso-onerosa-region-santos-basin/.

¹⁹⁹ www.somo.nl/fuelling-the-flames-in-gaza/; and

www.amnesty.org/en/documents/mde15/012/2009/en/.

²⁰⁰ www.sonolenergy.com/Terminal_and_Pipelines; <https://ir.delek-group.com/wp-content/uploads/2021/04/Delek-Group-2020-Annual-Report.pdf>, pp. A278–A282; and <https://docs.datadesk.eco/public/976ce7dcf00743dc/>.

²⁰¹ <https://www.idf.il/השירות-שלי-סוגי-השירות-בצה-ל/שירות-קבע/תחנות-דלק-צהל-רכב-צבאי-דלק/>.

²⁰² www.somo.nl/powering-injustice/, p. 17; <https://corporatecms.paz.co.il/media/zdhljnz1/2024-annual-report-paz-retail-and-energy-ltd.pdf>; and <https://paz.co.il/Uploads/investortools/ENGLISH/financeEng/2023/QR3-2023/PAZ%20OIL%20COMPANY%20LTD%20Q3.2023.pdf>, p. B-3.

²⁰³ <https://media.un.org/unifeed/en/asset/d333/d3334996>.

²⁰⁴ See, for example, <https://londonminingnetwork.org/2024/06/glencore-showing-improvement-in-self-presentation/>.

²⁰⁵ Timothy Seidel, “Settler colonialism and land-based struggle in Palestine: toward a decolonial political economy” in *Political Economy of Palestine*, Tartir, Dana and Seidel, eds.; and Nahla Abdo,

62. Tnuva, the largest food conglomerate in Israel, now majority-owned by the Chinese Bright Food (Group) Co., Ltd.,²⁰⁶ has fuelled and benefited from land dispossession. Tnuva's Chairman recognized that "agriculture ... in general and dairy farming in particular are a strategic resource and a significant pillar in the settlement enterprise".²⁰⁷ Israel has used kibbutzim and agricultural outposts to seize Palestinian land and replace Palestinians.²⁰⁸ Companies like Tnuva help by sourcing products from these colonies,²⁰⁹ then exploit the resulting captive Palestinian market²¹⁰ to build market dominance.²¹¹ Palestinian dependence on the Israeli dairy industry has increased 160 per cent in the decade following destruction caused by Israel to Gaza's dairy industry in 2014, amounting to sector losses estimated at \$43 million.²¹² Tnuva has absorbed the loss of the Gaza market,²¹³ failing to use its substantial leverage to influence the situation.

63. Netafim, a global leader in drip irrigation technology, now 80 per cent owned by the Mexican company Orbia Advance Corporation,²¹⁴ has designed its agritech in concert with the expansion imperatives of Israel.²¹⁵ While maintaining a global image of sustainability,²¹⁶ Netafim technology has enabled intensive exploitation of water and land in the West Bank,²¹⁷ further depleting Palestinian natural resources, while being refined through collaboration with Israeli military-technology firms.²¹⁸ In the Jordan Valley, Netafim-aided irrigation systems have facilitated Israeli crop expansion,²¹⁹ while Palestinian farmers – denied water²²⁰ and with 93 per cent unirrigated land²²¹ – are pushed out, unable to compete with Israeli production.²²² Furthermore, such irrigation techniques threaten to exhaust the Jordan River and Dead Sea.²²³

"Colonial capitalism and agrarian social structure: Palestine – a case study", *Economic and Political Weekly*, vol. 26, No. 30 (1991).

²⁰⁶ www.fbclawyers.com/news/sale-of-control-stake-in-tnuva-to-bright-food-completed/.

²⁰⁷ www.tnuva.co.il/news/תנובה-מסכמת-שנה-להקמת-קרן-הרפתנים; and

www.calcalistech.com/ctechnews/article/bjekvgukc.

²⁰⁸ <https://badil.org/phocadownload/pap/badil-new/publications/research/in-focus/EtzionBloc-IsraeliAnnexation.pdf>, pp. 35–37, 39, 60 and 61; and

https://badil.org/phocadownload/Badil_docs/publications/handbook2013eng.pdf.

²⁰⁹ A/70/406 and A/70/406/Corr.1, para. 23.

²¹⁰ <http://www.whoprofits.org/companies/company/3994>;

<https://www.whoprofits.org/publications/report/33?the-land-of-milk-and-money-the-israeli-dairy-industry-and-the-occupation>; <https://openknowledge.fao.org/server/api/core/bitstreams/1cf6af5c-e6a0-415f-b1dc-c54abbe300ba/content>; and <https://www.un.org/unispal/document/auto-insert-209842/>.

²¹¹ www.jpost.com/israel-news/article-799407; and www.statista.com/statistics/1546219/israel-top-fmcg-suppliers-by-market-share/.

²¹² https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bn-dairy-sector-gaza-strip-190117-en.pdf; and <https://tradingeconomics.com/palestine/imports/dairy-products-eggs-honey-edible-products>.

²¹³ www.jpost.com/israel-news/article-799407 and

https://www.pcbs.gov.ps/statisticsIndicatorsTables.aspx?lang=en&table_id=4185.

²¹⁴ www.orbia.com/493a04/siteassets/5.-investor-relations/annual-general-meetings/2024/en/punto-1.2-consolidated-audited-fs-2023-english.pdf, p. 41.

²¹⁵ www.whoprofits.org/writable/uploads/publications/1668633368_b1cc7601fe5ac87a92b9.pdf.

²¹⁶ Consider: Sarah Salazar Hughes, Stepha Velednitsky and Amelia Arden Green, "Greenwashing in Palestine/Israel: settler colonialism and environmental injustice in the age of climate catastrophe", *Environment and Planning E: Nature and Space*, vol. 6, No. 1 (2022); and

www.gov.il/BlobFolder/generalpage/facts-about-israel-2018/en/English_ABOUT_ISRAEL_PDF_Water.pdf.

²¹⁷ Submission 4.4.

²¹⁸ <https://israelagri.com/netbeat-the-first-irrigation-system-with-a-brain/>.

²¹⁹ www.whoprofits.org/writable/uploads/old/uploads/2020/03/Netafim-Final.pdf, pp. 2 and 3.

²²⁰ www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf, p. 38.

²²¹ TD/B/64/4, para. 11.

²²² <https://openknowledge.fao.org/server/api/core/bitstreams/1cf6af5c-e6a0-415f-b1dc-c54abbe300ba/content>, p. 41.

²²³ See www.latimes.com/world-nation/story/2021-04-15/the-dead-sea-is-dying-drinking-water-is-scarce-jordan-faces-a-climate-crisis; and <https://www.npr.org/2022/11/27/1139307729/the-dead-sea-is-drying-up-because-of-overexploitation-and-climate-change>.

64. Companies such as Tnuva and Netafim continue to manufacture food security for Israelis,²²⁴ while the food system to which they belong causes food insecurity – and even famine – for others. Netafim brands itself as a sustainable innovator, while perfecting age-old techniques of colonial exploitation.

Global retail

65. Israeli products, including those from colonies, flood global markets through major retailers,²²⁵ often with no scrutiny. To dodge growing backlash, companies mask origin through misleading labels, barcodes and supply-chain mixing,²²⁶ effectively making occupation shelf-ready.

66. Global logistics giants like A.P. Moller – Maersk A/S are integral to this ecosystem; for years they have shipped goods from the colonies and OHCHR database-listed companies straight to the United States²²⁷ and other markets.²²⁸

67. In many countries, no distinction is made between products from Israel and those from its colonies. Even in the European Union, where labelling is required,²²⁹ these goods are still allowed on the market,²³⁰ and the responsibility is put on uninformed consumers. Given the illegality of the colonies under international law, these products should not be traded at all.

68. Supermarket chains,²³¹ including many listed in the OHCHR database, and e-commerce platforms such as Amazon.com²³² operate directly in colonies, sustaining their economy, enabling expansion and participating in apartheid through discriminatory service delivery.

Occupation tourism

69. Major online travel platforms, used by millions to reserve accommodation, profit from the occupation by selling tourism that sustains the colonies, excludes Palestinians, promotes settler narratives and legitimizes annexation.

70. Booking Holdings Inc. and Airbnb, Inc. list properties and hotel rooms in Israeli colonies. Booking.com has more than doubled its listings in the West Bank – from 26 in 2018²³³ to 70 by May 2023²³⁴ – and tripled its East Jerusalem listings to 39 in the year post-October 2023.²³⁵ Airbnb has also amplified its colonial profiteering, growing from 139

²²⁴ www.calcalistech.com/ctechnews/article/bjekvgukc.

²²⁵ https://www.alhaq.org/cached_uploads/download/alhaq_files/publications/Feasting-on-the-occupation.pdf; <https://www.icjpalastine.com/2024/12/13/as-supermarkets-gear-up-for-christmas-windfall-icjp-calls-on-the-government-to-review-supermarkets-complicity-in-illegal-israeli-settlement-trade/>; and <https://www.somo.nl/wp-content/uploads/2018/06/What-do-we-know-about-the-products-from-Dutch-supermarkets.pdf>.

²²⁶ https://eumep.org/wp-content/uploads/EuMEP_research_settlement_product_origin_v2.pdf; submission 3.4.1; and www.qcea.org/wp-content/uploads/2012/08/bp-cusettlementtrade-version2-en-aug-2012.pdf.

²²⁷ www.maersk.com/local-information/europe/israel and <https://static1.squarespace.com/static/664aed65d320123f2b3ab647/t/6791e493ef0cd438e6e6b314/1737614484665/PYM-Maersk-SettlementExports-Report-01222025.pdf>.

²²⁸ Consider <https://www.maersk.com/news/articles/2025/03/18/maersk-statement-on-military-related-cargo-shipments>.

²²⁹ [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52015XC1112\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52015XC1112(01)); https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en; and <https://curia.europa.eu/jcms/upload/docs/application/pdf/2019-11/cp190140en.pdf>.

²³⁰ www.amnesty.eu/news/israel-opt-ban-eu-trade-and-business-with-israels-illegal-settlements-in-the-occupied-palestinian-territory/.

²³¹ See, for example, www.carrefour.com/sites/default/files/2022-03/Press%20release%20-%20Carrefour%2C%20in%20Partnership%20with%20Electra%20Consumer%20Products.pdf.

²³² www.timesofisrael.com/amazon-delivering-for-free-to-settlements-but-not-to-palestinians-report/.

²³³ www.hrw.org/report/2018/11/20/bed-and-breakfast-stolen-land/tourist-rental-listings-west-bank-settlements.

²³⁴ www.somo.nl/booking-com-accused-of-laundering-profits-from-israeli-war-crimes-in-palestine/.

²³⁵ www.somo.nl/additional-evidence-filed-against-booking-com-for-profit-from-illegal-settlements/.

listings in 2016²³⁶ to 350 in 2025,²³⁷ collecting up to 23 per cent commission.²³⁸ These listings are linked with restricting Palestinian access to land and endangering nearby villages.²³⁹ In Tekoa, Airbnb enables settler promotion of a “warm and loving community”,²⁴⁰ whitewashing settler violence against the neighbouring Palestinian village of Tuqu‘.²⁴¹

71. Booking.com and Airbnb have been in the OHCHR database since 2020. Booking.com may label properties as “Palestinian territory, Israeli settlement”, but it continues to profit from the colonies and faces criminal complaints in the Kingdom of the Netherlands for laundering proceeds.²⁴² Airbnb briefly delisted illegal colony properties in 2018²⁴³ but reversed course under pressure,²⁴⁴ now donating profits to “humanitarian” causes and converting colonial profiteering into humanitarian-washing.²⁴⁵

C. Enablers

72. A list of enablers – financial, research, legal, consulting, media and advertising firms²⁴⁶ – long involved in sustaining the settler-colonial occupation through knowledge, narratives, skills and investment, have continued to support, profit from and normalize an economy operating in genocidal mode. The present section is focused just on two key enablers: the financial and academic sectors.

Financing the violations

73. The financial sector channels critical funding to both State and corporate actors behind the Israeli occupation and apartheid, despite many companies in the sector committing to the Principles for Responsible Investment²⁴⁷ and the United Nations Global Compact.²⁴⁸

74. As the main source of finance for the Israeli State budget, treasury bonds have played a critical role in funding the ongoing assault on Gaza. From 2022 to 2024, the Israeli military budget grew from 4.2 per cent to 8.3 per cent of GDP, driving the public budget into a 6.8 per cent deficit.²⁴⁹ Israel funded this ballooning budget by increasing its bond issuance, including \$8 billion in March 2024²⁵⁰ and \$5 billion in February 2025,²⁵¹ alongside issuances on its domestic new shekel market.²⁵² Some of the world’s largest banks, including BNP

²³⁶ www.hrw.org/report/2018/11/20/bed-and-breakfast-stolen-land/tourist-rental-listings-west-bank-settlements.

²³⁷ www.theguardian.com/world/ng-interactive/2025/feb/27/seized-settled-let-how-airbnb-and-booking-com-help-israelis-make-money-from-stolen-palestinian-land.

²³⁸ <https://www.airbnb.com/help/article/1857>.

²³⁹ www.alhaq.org/FAI-Unit/25389.html.

²⁴⁰ www.airbnb.co.uk/rooms/686717213082897272.

²⁴¹ www.nytimes.com/2024/06/01/world/middleeast/west-bank-settlers-land-tuqu-takoa.html; and A/79/347.

²⁴² www.somo.nl/booking-com-accused-of-laundering-profits-from-israeli-war-crimes-in-palestine/; and <https://elsc.support/news/booking-com-sued-for-profits-from-israeli-war-crimes-in-palestine>.

²⁴³ <https://news.airbnb.com/listings-in-disputed-regions/>.

²⁴⁴ www.timesofisrael.com/us-jews-sue-airbnb-for-delisting-rentals-at-west-bank-settlements/.

²⁴⁵ <https://news.airbnb.com/update-listings-disputed-regions/>.

²⁴⁶ See, for example, <https://www.washingtonpost.com/national-security/2025/06/03/gaza-humanitarian-fund-bcg/>.

²⁴⁷ www.unpri.org/about-us/what-are-the-principles-for-responsible-investment.

²⁴⁸ <https://unglobalcompact.org/what-is-gc/mission/principles>.

²⁴⁹ <https://boi.org.il/media/3gpniqjj/chap-6-2024.pdf> (in Hebrew), p. 133.

²⁵⁰ www.gov.il/en/pages/press_06032024; and https://www.sec.gov/Archives/edgar/data/52749/000110465924031445/tm247783-2_424b5.htm.

²⁵¹ www.sec.gov/Archives/edgar/data/52749/000110465925012805/tm255845-2_424b5.htm; and www.banktrack.org/news/seven_underwriters_of_war_bonds_instrumental_in_enabling_israel_s_assault_on_gaza_new_research_finds.

²⁵² www.gov.il/en/departments/topics/subsubject-local-debt/govil-landing-page.

Paribas²⁵³ and Barclays,²⁵⁴ stepped in to boost market confidence by underwriting these international and domestic treasury bonds, allowing Israel to contain the interest rate premium, despite a credit downgrade.²⁵⁵ Asset management firms – including Blackrock (\$68 million), Vanguard (\$546 million) and Allianz’s asset management subsidiary PIMCO (\$960 million)²⁵⁶ – were among at least 400 investors from 36 countries who purchased them.²⁵⁷ Meanwhile, the Development Corporation for Israel (i.e., Israel Bonds)²⁵⁸ provides a bond solicitation service for the Government of Israel for overseas private individuals and other investors.²⁵⁹ The Development Corporation for Israel tripled its annual bond sales to funnel nearly \$5 billion to Israel since October 2023,²⁶⁰ while offering investors the option of sending the return on bond investments to charitable organizations supporting the Israeli military²⁶¹ and the colonies.²⁶²

75. These financial entities channel billions of dollars into treasury bonds and companies directly involved in Israeli occupation and genocide. Blackrock (and its subsidiary, iShares²⁶³) and Vanguard are among the largest institutional investors in many companies, holding these shares for distribution among their indexes of mutual funds and electronically traded funds (ETFs). Blackrock is the second largest institutional investor in Palantir (8.6 per cent), Microsoft (7.8 per cent), Amazon.com (6.6 per cent), Alphabet (6.6 per cent) and IBM (8.6 per cent), and third largest in Lockheed Martin (7.2 per cent) and Caterpillar (7.5 per cent); Vanguard is the largest institutional investor in Caterpillar (9.8 per cent), Chevron (8.9 per cent) and Palantir (9.1 per cent), and second largest in Lockheed Martin (9.2 per cent) and Elbit Systems (2.0 per cent).²⁶⁴ Through their asset management, they implicate universities, pension funds and ordinary people who passively invest their savings through the purchase of their funds and electronically traded funds.²⁶⁵ For their investment decisions, these companies often rely on benchmark indices, such as FTSE All-World ex-US, J.P. Morgan \$ EM Corp Bond UCITS and MSCI ACWI UCITS,²⁶⁶ which are developed by financial services firms.

76. Global insurance companies, including Allianz and AXA, also invest large sums in shares and bonds implicated in the occupation and genocide, partly as capital reserves for policyholder claims and regulatory requirements, but primarily to generate returns. Allianz

²⁵³ www.sec.gov/Archives/edgar/data/52749/000110465924031445/tm247783-2_424b5.htm; and www.gov.il/en/pages/press_06032024.

²⁵⁴ www.gov.il/BlobFolder/dynamiccollectorresultitem/pd-ranking-2025/en/files-eng_Primary-Dealers-Ranking_RankingPDs2025-1.pdf.

²⁵⁵ <http://www.ft.com/content/90cb26d2-fff5-43d7-a847-d61a751478fa>; www.reuters.com/world/middle-east/moodys-cuts-israels-rating-warns-drop-junk-2024-09-27/; www.spglobal.com/ratings/en/research/articles/231024-research-update-israel-outlook-revised-to-negative-on-geopolitical-risks-aa-ratings-affirmed-12892616; and <https://en.globes.co.il/en/article-fitch-cuts-israels-credit-rating-with-negative-outlook-1001486569>.

²⁵⁶ www.banktrack.org/news/seven_underwriters_of_war_bonds_instrumental_in_enabling_israel_s_assault_on_gaza_new_research_finds.

²⁵⁷ www.gov.il/en/pages/press_06032024.

²⁵⁸ www.sec.gov/Archives/edgar/data/52749/000110465925018872/tm257868d1_fwp.htm; and israelbondsintl.com/pdf/2024InformationMemorandum.pdf.

²⁵⁹ <https://brokercheck.finra.org/firm/summary/11148>; <https://littlesis.org/news/u-s-state-and-local-treasuries-hold-at-least-1-6-billion-in-israel-bonds/>; and www.dropsitenews.com/p/israel-bonds-biden-gaza-moodys.

²⁶⁰ <https://israelbonds.com/>; and https://israelbondsintl.com/official-doc/Final_Terms_Registered_Bonds.pdf#page=7, p. 14.

²⁶¹ <https://www.fidf.org/wp-content/uploads/2025/02/FIDF-Israel-Bonds-Instructions.pdf>.

²⁶² www.israelbonds.com/PDFs/OrgsforDonationsList.aspx.

²⁶³ www.sec.gov/Archives/edgar/data/1364742/000119312511050218/dex211.htm.

²⁶⁴ As at 13 May 2025, <https://finance.yahoo.com/>.

²⁶⁵ www.justetf.com/en/.

²⁶⁶ See, for example, <https://investor.vanguard.com/investment-products/etfs/profile/veu>.

holds at least \$7.3 billion²⁶⁷ and AXA, despite some divestment decisions,²⁶⁸ still invests at least \$4.09 billion²⁶⁹ in tracked companies named in the present report. Their insurance policies also underwrite the risks other companies necessarily take when operating in Israel and the occupied Palestinian territory, thus enabling the commission of human rights abuses²⁷⁰ and “de-risking” the operational environment.²⁷¹

77. Sovereign wealth and pension funds are also significant financiers. The world’s largest sovereign wealth fund, the Norwegian Government Pension Fund, claims it has the world’s most comprehensive ethical guidelines.²⁷² After October 2023, the Fund increased its investment in Israeli companies by 32 per cent to \$1.9 billion. By the end of 2024, the Fund had \$121.5 billion – 6.9 per cent of its total value – invested in companies named in the present report alone.²⁷³ The Caisse de dépôt et placement du Québec, which manages Can\$ 473.3 billion (\$328.9 billion)²⁷⁴ in pension funds for six million Canadians, has almost Can\$ 9.6 billion (\$6.67 billion) invested in companies named in the present report,²⁷⁵ despite its sustainable investment policy and human rights policy.²⁷⁶ From 2023 to 2024, it almost tripled investment in Lockheed Martin, quadrupled investment in Caterpillar and increased 10-fold the investment in HD Hyundai.²⁷⁷

78. The financial sector also allows companies to access funds through loans and by underwriting their debt so they can sell it on the private bond market. From 2021 to 2023, BNP Paribas was a top European financier of the weapons industry supplying Israel, providing \$410 million in loans to Leonardo, among others,²⁷⁸ alongside \$5.2 billion in loans and underwriting for OHCHR database-listed companies.²⁷⁹ Similarly, in 2024, Barclays provided \$2 billion in loans and underwriting to OHCHR database-listed companies,²⁸⁰ \$862 million to Lockheed Martin and \$228 million to Leonardo.²⁸¹

79. This direct investment is buttressed by the choice of financial advisory companies and responsible investment associations to not consider human rights violations in the occupied Palestinian territory in their assessment of environmental, social and governance (ESG) investing.²⁸² This allows responsible/ethical investment funds to remain environmental,

²⁶⁷ <https://13f.info/13f/000095012325004403/compare/000095012325004616;https://13f.info/13f/000095012325004032/compare/000095012323009998;andhttps://dontbuyintooccupation.org/dbio-data-2024/>.

²⁶⁸ <https://actions.eko.org/a/axa-investments-in-israeli-banks-financing-war-crimes>.

²⁶⁹ <https://13f.info/13f/000089842725000009/compare/000089842723000021;andhttps://dontbuyintooccupation.org/dbio-data-2024/>.

²⁷⁰ <https://boycottbloodyinsurance.org/wp-content/uploads/2025/03/Ensuring-Genocide-Report.pdf>. See also www.whoprofits.org/publications/report/55?insuring-dispossession.

²⁷¹ Consider Elliot Dolan-Evans, *Making War Safe for Capitalism* (Bristol University Press, forthcoming 2025).

²⁷² www.stortinget.no/no/Hva-skjer-pa-Stortinget/videoarkiv/Arkiv-TV-sendinger/?meid=11482&del=1&msid=8539 (in Norwegian).

²⁷³ www.nbim.no/en/investments/all-investments/#/.

²⁷⁴ <https://www.cdpq.com/en/investments>.

²⁷⁵ www.cdpq.com/sites/default/files/medias/pdf/en/ra/2024_cdpq_add_information.pdf.

²⁷⁶ https://perf.cdpq.com/sites/default/files/medias/pdf/en/policy_sustainable_investing_2021.pdf; and www.cdpq.com/sites/default/files/medias/pdf/en/policy_human_rights.pdf.

²⁷⁷ www.justpeaceadvocates.ca/cdpq-2024-report/2/; www.cdpq.com/sites/default/files/medias/pdf/en/ra/2024_cdpq_add_information.pdf; and www.cdpq.com/sites/default/files/medias/pdf/en/ra/2023_cdpq_add_information.pdf.

²⁷⁸ <https://paxforpeace.nl/wp-content/uploads/sites/2/2024/06/The-Companies-Arming-Israel-and-Their-Financiers-June-2024.pdf>.

²⁷⁹ <https://dontbuyintooccupation.org/dbio-data-2024/>.

²⁸⁰ <https://dontbuyintooccupation.org/dbio-data-2024/>.

²⁸¹ <https://paxforpeace.nl/wp-content/uploads/sites/2/2024/06/The-Companies-Arming-Israel-and-Their-Financiers-June-2024.pdf>.

²⁸² See, for example, www.morningstar.com/company/anti-israel-bias-concerns-progress.

social and governance compliant despite investing in Israeli government bonds and in shares of companies involved in violations in the occupied Palestinian territory.²⁸³

80. This entire environment has facilitated a record 179 per cent increase in United States dollar-equivalent equity prices of the companies listed in the Tel Aviv stock exchange since the start of the assault on Gaza, translating into a \$157.9 billion gain.²⁸⁴

81. Faith-based charities have also become key financial enablers of illegal projects, including in the occupied Palestinian territory, often receiving tax deductions abroad despite strict regulatory charitable frameworks.²⁸⁵ The Jewish National Fund (KKL-JNF) and its over 20 affiliates fund settler expansion and military-linked projects.²⁸⁶ Since October 2023, platforms such as Israel Gives have enabled tax-deductible crowdfunding in 32 countries for Israeli military units and settlers.²⁸⁷ The United States-based Christian Friends of Israeli Communities,²⁸⁸ Dutch Christians for Israel²⁸⁹ and global affiliates,²⁹⁰ sent over \$12.25 million in 2023²⁹¹ to various projects that support colonies, including some that train extremist settlers.²⁹²

Knowledge production and violation legitimization

82. In Israel, universities – particularly law schools,²⁹³ archaeology²⁹⁴ and Middle Eastern studies departments²⁹⁵ – contribute to the ideological scaffolding of apartheid, cultivating

²⁸³ See, for example, <https://fund-docs.vanguard.com/etf-annual-report.pdf>, pp. 115–135 (Vanguard ESG Global All Cap UCITS ETF); and www.vanguardinvestor.co.uk/investments/vanguard-activelife-climate-aware-60-70-equity-fund-a-gbp-accumulation/portfolio-data (Vanguard ActiveLife Climate Aware 60-70% Equity Fund).

²⁸⁴ <https://www.bloomberg.com/professional/products/bloomberg-terminal/>, period 12 October 2023–22 May 2025.

²⁸⁵ <https://public.tableau.com/app/profile/omar.elhaj/viz/PhilanthropicColonialismWorkbook/Dashboards1?publish=yes>.

²⁸⁶ <https://peacenow.org.il/en/following-kkl-jnf-suit-court-orders-sumarin-family-to-evacuate-their-home-in-silwan>; www.haaretz.com/2005-03-13/ty-article/civil-administration-head-faces-charges-over-land-fraud/0000017f-db57-df9c-a17f-ff5f6ddc0000; www.haaretz.com/israel-news/2016-02-01/ty-article/premium/probe-almost-all-palestinian-land-deals-for-illegal-outposts-forged/0000017f-df26-df7c-a5ff-df7e65de0000; <https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/225910>; and https://jnf.blob.core.windows.net/images/docs/default-source/pdfs/year-in-review_2024.pdf?sfvrsn=701e626d_4.

²⁸⁷ <https://israelgives.org/amuta/580407211>; and www.theguardian.com/world/2023/dec/23/crowdfunding-us-residents-fund-settlements-west-bank.

²⁸⁸ <https://cfoic.com/>; and www.globalissues.org/news/2010/07/27/6425.

²⁸⁹ www.christenenvoorisrael.nl/geschiedenis (in Dutch).

²⁹⁰ <https://www.c4israel.org/>.

²⁹¹ Christian Friends of Israeli Communities sent \$1.2 million <https://projects.propublica.org/nonprofits/organizations/412020104/202421349349304957/full>; Christenen voor Israël Nederland, over €10 million (\$11.05 million) [https://prod1-plate-attachments.s3.amazonaws.com/attachments/b272dc5574/Jaarrekening Stichting Christenen voor Israël 2023.pdf](https://prod1-plate-attachments.s3.amazonaws.com/attachments/b272dc5574/Jaarrekening%20Stichting%20Christenen%20voor%20Isra%C3%ABl%202023.pdf) (in Dutch), p. 22.

²⁹² www.platform-investico.nl/onderzoeken/dutch-christians-funding-israel-s-settler-movement; <https://nltimes.nl/2025/03/25/dutch-foundation-offers-buy-weapons-illegal-israeli-settlers-dutch-donations>; www.groene.nl/artikel/cameras-pepper-spray-and-guns (in Dutch); <https://cfoic.com/wp-content/uploads/2023/04/2022-Annual-Report-sm.pdf>; and <https://www.c4israel.org/support-israel/emergency-aid-23/>.

²⁹³ <https://dawnmena.org/how-israeli-universities-and-legal-scholars-collaborate-with-israels-military/>; www.haaretz.com/2009-03-05/ty-article/protests-as-idf-colonel-who-ruled-for-attacks-on-gaza-civilians-starts-as-tau-lecturer/0000017f-e9d5-d62c-a1ff-fdff83300000; and <https://international.tau.ac.il/court-justice>.

²⁹⁴ <https://emekshaveh.org/en/tel-tibna>; and www.haaretz.com/opinion/editorial/2022-08-11/ty-article-opinion/occupation-archaeology/00000182-8e8c-d68b-a3e2-ff8d3bf40000.

²⁹⁵ www.haaretz.co.il/news/politics/2019-03-25/ty-article-magazine/premium/0000017f-eae4-d639-af7f-ebf7280f0000 (in Hebrew); www.havatzalot.org/copy-of-2 (in Hebrew); and <https://rector.huji.ac.il/news/%D7%A2%D7%93%D7%9B%D7%95%D7%9F-%D7%A9%D7%95%D7%98%D7%A3-%D7%90%D7%A4%D7%A8%D7%99%D7%9C-2019> (in Hebrew).

State-aligned narratives,²⁹⁶ erasing Palestinian history and justifying occupation practices.²⁹⁷ Meanwhile, science and technology departments serve as research and development hubs for collaborations between the Israeli military and arms contractors, including Elbit Systems, Israel Aerospace Industries, IBM and Lockheed Martin, and so contribute to producing the tools for surveillance, crowd control, urban warfare, facial recognition and targeted killing – tools that are effectively tested on Palestinians.²⁹⁸

83. Leading universities, especially from global-minority countries, partner with Israeli institutions in areas directly harming Palestinians. At the Massachusetts Institute of Technology, labs conduct weapons and surveillance research funded by the Israeli Ministry of Defense – the only foreign military financing research at the Institute.²⁹⁹ Notable Israeli Ministry of Defense projects include drone swarm control³⁰⁰ – a distinct feature of the Israeli assault on Gaza since October 2023 – pursuit algorithms³⁰¹ and underwater surveillance.³⁰² From 2019 to 2024, the Institute managed a Lockheed Martin seed fund connecting students to teams in Israel.³⁰³ From 2017 to 2025, Elbit Systems paid for membership to the Institute's Industrial Liaison Program, enabling access to research and talent.³⁰⁴

84. The European Commission's Horizon Europe programme actively facilitates collaboration with Israeli institutions, including those complicit in apartheid and genocide. Since 2014, the European Commission has granted over €2.12 billion (\$2.4 billion) to Israeli entities,³⁰⁵ including the Ministry of Defense,³⁰⁶ while European academic institutions both benefit from and reinforce this entanglement. The Technical University of Munich receives €198.5 million (\$218 million) in EC Horizon funding,³⁰⁷ including €11.47 million (\$12.6 million) for 22 collaborations with Israeli partners, military and tech firms.³⁰⁸ The University and Israel Aerospace Industries receive €792,795.75 (\$868,416) to jointly develop, with other participants, green hydrogen refuelling,³⁰⁹ technology relevant to Israel Aerospace Industries

²⁹⁶ <https://en.huji.ac.il/Constitution>; and <https://campuscore.ariel.ac.il/wp/au-international/visitor-guide/>.

²⁹⁷ Wind, *Towers of Ivory and Steel*; see also, for example, <https://besacenter.org/palestinians-hopeless-terror-declines-hopeful-terrorism-increases/>.

²⁹⁸ <https://www.elbitsystems.com/blog/where-robots-go-to-play>; <https://in.bgu.ac.il/en/bgn/Pages/industry.aspx>; <https://aerospace.technion.ac.il/academia-industry-relations/>; <https://en.huji.ac.il/news/hebrew-university-and-technion-partner-ibm-advance-artificial-intelligence>; and <https://americansforbg.org/emc-ibm-and-lockheed-martin-in-silicon-wadi/>.

²⁹⁹ Submission 3.1.17; <https://fnl.mit.edu/may-june-2024/no-more-mit-research-for-israels-ministry-of-defense/>; and <https://archive.org/details/mit-science-for-genocide/page/32/mode/2up>, p. 33.

³⁰⁰ <https://vpf.mit.edu/sites/default/files/downloads/AuditReport/2023%20MIT%20Uniform%20Guidance%20Report.pdf>, p. 164; and www.cs.technion.ac.il/events/view-event.php?evid=10573; <https://arxiv.org/abs/2212.03298>; and www.newscientist.com/article/2282656-israel-used-worlds-first-ai-guided-combat-drone-swarm-in-gaza-attacks/.

³⁰¹ <https://vpf.mit.edu/sites/default/files/downloads/AuditReport/2023%20MIT%20Uniform%20Guidance%20Report.pdf>, p.164; and <https://doi.org/10.1145/2185677.2185739>; <https://oar.a-star.edu.sg/communities-collections/articles/19403>.

³⁰² <https://archive.org/details/mit-science-for-genocide/page/38/mode/2up?q=pursuit+algorithms>, p. 39.

³⁰³ <https://news.mit.edu/2019/lockheed-martin-mit-misti-seed-fund-0418>; and www.palestinechronicle.com/major-divestment-win-students-say-mit-has-cut-ties-with-lockheed-martin-fund/.

³⁰⁴ <https://ilp.mit.edu/membership>; www.business-humanrights.org/en/latest-news/usa-after-six-month-campaign-mit-cuts-ties-with-israeli-weapons-manufacturer-elbit-systems/; and <https://www.boston.com/news/local-news/2025/05/01/pro-palestine-students-claim-victory-after-israeli-weapons-manufacturer-leaves-mit-program/>.

³⁰⁵ https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/1213b8cd-3ebe-4730-b0f5-fa4e326df2e2/sheet/0c8af38b-b73c-4da2-ba41-73ea34ab7ac4/state/analysis (search terms: “Framework programme = H2020 + Horizon Europe” and “Country = Israel”) https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/RTD_BI_public_Country_Profile/RTD_BI_public_Country_Profile.html?Country=IL; and https://www.europarl.europa.eu/doceo/document/E-10-2024-001930_EN.html.

³⁰⁶ <https://cordis.europa.eu/project/id/101121288>.

³⁰⁷ https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/dc5ff640-c9de-4c40-8648-015d6ff21342/sheet/3bcd6df0-d32a-4593-b4fa-0f9529c8ffb0/state/analysis.

³⁰⁸ Ibid., and <https://academiccomplicity.eu/germany/en/TUMU>.

³⁰⁹ <https://cordis.europa.eu/project/id/101138105>.

military drones used in Gaza.³¹⁰ The University partners with IBM Israel – which runs the discriminatory Israeli Population Registry – on cloud and artificial intelligence systems, as part of the €7.75 million (\$8.52 million) IBM Israel receives in Horizon funding.³¹¹ The University also collaborates on a €10.76 million (\$11.71 million) project on “seamless shared urban mobility” that includes the Municipality of Jerusalem,³¹² a city entrenching annexation through urban transportation. It is impossible to disentangle the expertise that Israeli partners contribute to these partnerships from that gained and used in violations to which they are connected.

85. Many universities have upheld ties with Israel despite the post-October 2023 escalation. One of many British examples,³¹³ the University of Edinburgh holds nearly £25.5 million (\$31.72 million) (2.5 per cent of its endowment) in four tech giants – Alphabet, Amazon, Microsoft and IBM³¹⁴ – central to the Israeli surveillance apparatus and the ongoing Gaza destruction. With both direct and indexed investments, the University ranks among the most financially entangled institutions in the United Kingdom of Great Britain and Northern Ireland. The University also partners with firms aiding Israeli military operations, including Leonardo S.p.A.³¹⁵ and Ben-Gurion University, through the AI and Data Science Lab at Ben-Gurion University,³¹⁶ sharing research that directly links it with assaults on Palestinians.

86. The analysis in the present report only scratches the surface of the information received by the Special Rapporteur, who acknowledges the vital work of students and staff in holding universities to account. It casts a new light on global crackdowns on campus protesters: shielding Israel and protecting institutional financial interests appears a more probable motivation than fighting alleged antisemitism.³¹⁷

V. Conclusions

87. While life in Gaza is being obliterated and the West Bank is under escalating assault, the present report shows why the genocide carried out by Israel continues: because it is lucrative for many. By shedding light on the political economy of an occupation turned genocidal, the report reveals how the forever-occupation has become the ideal testing ground for arms manufacturers and big tech – providing boundless supply and demand, little oversight and zero accountability – while investors and private and public institutions profit freely. Too many influential corporate entities remain inextricably financially bound to Israeli apartheid and militarism.

88. Post-October 2023, as the Israeli defence budget has doubled, and at a time of falling demand, production and consumer confidence, an international network of corporations has propped up the Israeli economy. Blackrock and Vanguard rank among the largest investors in arms companies pivotal to the genocidal arsenal of Israel. Major global banks have underwritten Israeli treasury bonds, which have bankrolled the devastation, and the largest sovereign wealth and pension funds invested public and

³¹⁰ www.timesofisrael.com/israels-heaven-drones-says-its-hydrogen-fueled-flying-robots-are-a-military-game-changer/.

³¹¹ <https://cordis.europa.eu/project/id/101086248> and https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/dc5f6f40-c9de-4c40-8648-015d6ff21342/sheet/3bcd6df0-d32a-4593-b4fa-0f9529c8ffb0/state/analysis (search terms: “Framework Programme = Horizon Europe” + “Organisation legal name = IBM Israel – Science and Technology Ltd).

³¹² <https://cordis.europa.eu/project/id/101103646>.

³¹³ <https://lsepalestine.github.io/documents/LSESUPALESTINE-Assets-in-Apartheid-2024-Web.pdf>; <https://bdsatucl.com/wp-content/uploads/2024/09/UCL-Investment-Report-2024-FINAL.pdf>; and <https://kclbdsforum.wordpress.com/#:~:text=The%20report%20has%20mapped%20how,committed%20against%20the%20Palestinian%20people>.

³¹⁴ <https://uoefinance.ed.ac.uk/sites/default/files/2025-03/List%20of%20Investments%202025%2031%20Jan%20.pdf>.

³¹⁵ <https://udrc.eng.ed.ac.uk/partners>.

³¹⁶ <https://datasciencelab.ise.bgu.ac.il/>.

³¹⁷ Walaa Alqaisiya and Nicola Perugini, “The academic question of Palestine”, *Middle East Critique*, vol. 33, No. 3 (2024).

private savings in the genocidal economy, all the while claiming to respect ethical guidelines.

89. Arms companies have turned over near record profits by equipping Israel with cutting-edge weaponry that has devastated a virtually defenceless civilian population. The machinery of global construction equipment giants has been instrumental in razing Gaza to the ground, preventing the return and reconstitution of Palestinian life. Extractive energy and mining conglomerates, while providing sources of civilian energy, have fuelled the military and energy infrastructures of Israel – both used to create conditions of life calculated to destroy the Palestinian people.

90. And while the genocide rages on, the inexorable process of violent annexation in the West Bank, including East Jerusalem, continues. Agribusiness still sustains expansion of the settlement enterprise. The largest online tourism platforms continue normalizing the illegality of Israeli colonies. Global supermarkets continue to stock Israeli settlement products. And universities worldwide, under the guise of research neutrality, continue to profit from an economy now operating in genocidal mode. Indeed, they are structurally dependent on settler-colonial collaborations and funding.

91. Business continues as usual, but nothing about this system, in which businesses are integral, is neutral. The enduring ideological, political and economic engine of racial capitalism has transformed the Israeli displacement-replacement economy of occupation into an economy of genocide. This is a “joint criminal enterprise”,³¹⁸ where the acts of one ultimately contribute to a whole economy that drives, supplies and enables this genocide.

92. The entities named in the present report constitute a fraction of a much deeper structure of corporate involvement, profiteering from and enabling violations and crimes in the occupied Palestinian territory. Had they exercised due diligence, corporate entities would have ceased involvement with Israel long ago. Today, the demand for accountability is all the more urgent: any investment sustains a system of serious international crimes.

93. Business and human rights obligations cannot be isolated from the Israeli illegal settler-colonial enterprise in the occupied Palestinian territory, which now functions as a genocidal machine, despite the International Court of Justice having ordered that it be fully and unconditionally dismantled. Corporate relations with Israel must cease until the occupation and apartheid end and reparations are made. The corporate sector, including its executives, must be held to account, as a necessary step towards ending the genocide and disassembling the global system of racialized capitalism that underpins it.

VI. Recommendations

94. The Special Rapporteur urges Member States:

- (a) To impose sanctions and a full arms embargo on Israel, including all existing agreements and dual-use items such as technology and civilian heavy machinery;
- (b) To suspend or prevent all trade agreements and investment relations, and impose sanctions, including asset freezes, on entities and individuals involved in activities that may endanger the Palestinians;
- (c) To enforce accountability, ensuring that corporate entities face legal consequences for their involvement in serious violations of international law.

95. The Special Rapporteur urges corporate entities:

- (a) To promptly cease all business activities and terminate relationships directly linked with, contributing to and causing human rights violations and

³¹⁸ International Criminal Tribunal for Rwanda, *Prosecutor v. Karemera and Ngirumpatse*, Case No. ICTR-98-44-T, Judgment and Sentence, 2 February 2012, para. 62.

international crimes against the Palestinian people, in accordance with international corporate responsibilities and the law of self-determination;

(b) To pay reparations to the Palestinian people, including in the form of an apartheid wealth tax along the lines of post-apartheid South Africa.

96. The Special Rapporteur urges the International Criminal Court and national judiciaries to investigate and prosecute corporate executives and/or corporate entities for their part in the commission of international crimes and laundering of the proceeds from those crimes.

97. The Special Rapporteur urges the United Nations:

(a) To comply with the International Court of Justice advisory opinion of 2024;

(b) To include all entities involved in Israeli unlawful occupation in the OHCHR database (to be properly accessible on the OHCHR website).

98. The Special Rapporteur urges trade unions, lawyers, civil society and ordinary citizens to press for boycotts, divestments, sanctions, justice for Palestine and accountability at the international and domestic levels; together, the people of the world can end these unspeakable crimes.

99. The present report is written at the cusp of a profound and tumultuous transformation. Globally witnessed atrocities require urgent accountability and justice, which demand diplomatic, economic and legal action against those who have maintained and profited from an economy of occupation turned genocidal. What comes next depends on everyone.

Annex

Overview of the legal framework governing the legal responsibility of corporate entities in the occupied Palestinian territory

1. Introduction

1. This annex sets out the international legal framework broadly applicable to the corporate sector implicated in the occupied Palestinian territory (oPt). It aims to provide guidance on the interpretation and application of the legal concepts and factual findings presented in the main report. Not intended as an exhaustive exposition of international law in this domain, it presents the broad principles of corporate responsibility, particularly those applicable where corporate entities¹ are implicated in displacing Palestinians from their land and replacing them with unlawful colonies, contrary to international law. Corporate entities risk being held responsible for exploitative, abusive and even criminal conduct. Although corporate responsibility for and criminal complicity in violations was certainly identifiable in the oPt prior to October 2023, subsequent factual and legal developments could implicate corporations in unlawful occupation and genocide.

2. Corporate responsibility under international law

2. Corporate responsibility for violations of human rights, international humanitarian law and crimes under international law is governed by legal instruments at the domestic, regional and international levels.

3. The UN Guiding Principles on Business and Human Rights (UNGPs) constitute the normative framework at the international level for the regulation of corporate conduct with respect to human rights.² They set out what states and corporate entities need to do in order to comply with existing obligations under international human rights law, and are already having a significant impact on national law and policy. Indeed, the UNGPs provide the normative lens through which corporate conduct can be assessed in order to establish legally relevant facts in litigation where corporate liability is addressed. They are concerned both with preventing adverse human rights impacts and ensuring remedial actions are taken where a corporation's conduct *causes, contributes, or is directly linked* to such impacts.³ Crucially, heightened normative requirements apply in contexts of conflict, occupation and structural vulnerability, especially where domestic enforcement of international human rights law may be weak or compromised, rendering international oversight necessary.⁴

4. Other areas of international law establish specific legal obligations for corporations, especially international humanitarian law – which is binding on non-State actors involved in armed conflict⁵ – and international criminal law, under which individuals such as corporate executives, and increasingly corporate entities themselves, can be held criminally liable.⁶ Domestic courts are the primary jurisdiction for the enforcement of corporate responsibility for human rights violations and international crimes.

2.1. States as the primary duty-bearers

5. International law accords States the primary role of ensuring that corporate entities do not violate international law and respect human rights, as part of their obligation to respect, protect and fulfil human rights. Under international human rights law, confirmed by the

¹ A/HRC/59/23], para. 5

² United Nations, Guiding Principles on Business and Human Rights, www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf

³ UNGP 13

⁴ UNDP, *Heightened Human Rights Due Diligence for Businesses in Conflicted Affect Contexts: A Guide*, www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide (“UNDP Heightened HRDD”); UNGP 7 Commentary; OECD, *Guidelines for Multinational Enterprises on Responsible Business Conduct*, www.oecd.org/en/publications/oecd-guidelines-for-multinational-enterprises-on-responsible-business-conduct_81f92357-en.html (“OECD Guidelines”), para. 43

⁵ A/75/212 (2020), para 10

⁶ See Section 2.3

UNGPs, States may be found in breach of their human rights obligations where they fail to take appropriate steps to prevent, investigate, punish and redress abuses by private actors when human rights violations occur.⁷ States have an obligation to extend this regulation and oversight to the operations of corporations that occur outside their territory, in accordance with general extraterritorial human rights obligations.⁸

6. Furthermore, under the rules on State responsibility, violations of human rights by private actors will be attributed to a State where a corporate entity acts on instructions from or under the control or direction of the State, is empowered by State legislation to exercise elements of governmental authority or where the State acknowledges and adopts the conduct as its own.⁹ Accordingly, the UNGPs require States to take additional steps to protect against human rights abuse by corporate entities owned, controlled by or receiving substantial support from the State.¹⁰

2.2. Responsibilities of corporate entities

7. The UNGPs apply to all corporate enterprises, “regardless of their size, sector, operational context, ownership and structure.”¹¹ The responsibility of corporate entities for human rights violations and crimes under international law exists independently from that of States and irrespective of the action States do or do not take to ensure they respect human rights. Consequently, corporations must respect human rights even if a State where they operate does not, and they may be held accountable even if they have complied with the domestic laws where they operate.¹² In other words, compliance with domestic laws does not preclude/is not a defense to responsibility or liability.

8. Corporate entities are obliged both to avoid violating human rights law and to address human rights violations resulting from their own activities or their business relationships with others. To achieve this, the UNGPs establish a “continuum of involvement” and associated responsibilities. These reflect the complexity of corporate structures and economic value chains, and the fact that the nature of a company’s involvement in a particular human rights impact may shift over time, so that if it does not take appropriate action, it could move up that continuum. The activities of a corporate entity and its relationships can be seen as part of an ecosystem, which may *altogether* (by perpetrating, facilitating, enabling and/or profiting) adversely impact human rights, resulting in violations.¹³

9. A corporate entity’s responsibility depends primarily on whether its activities or relationships throughout its supply/value chain¹⁴ risk, or are in fact:

- (a) *causing* human rights violations¹⁵, due to its own activities being essential to the human rights abuse being able to occur.¹⁶
- (b) *contributing to* violations through its own activities – either directly or through some outside entity (government, business or other). This includes any activity or relationship where a causal link can be established between the corporate entity’s

⁷ A/HRC/4/35/Add.1 (2007); UNGP 1-7

⁸ UNGP 7 Commentary, CCPR, General Comment 31 (2004), para 10; CESCR, General Comment 24 (2017), paras. 25-37; consider CCPR/C/DEU/CO/6, para. 16

⁹ *Articles on Responsibility of States for Internationally Wrongful Acts*, Arts 5, 8, 9, 11; CESCR General Comment 24 (2017), para. 11

¹⁰ UNGP 4

¹¹ UNGP 14

¹² UNGP 23; UNGP 11 Commentary; OECD Guidelines, para. 43; HR/PUB/12/02 (2012), pp. 13-14; https://ipisresearch.be/wp-content/uploads/2024/06/20240328_Due-diligence-and-corporate-accountability-in-the-arms-value-chain.pdf.

¹³ UNGP 13; Submission (1.13.a)

¹⁴ A/HRC/RES/17/4 (2011); Irene Pietropaoli, “Expert Legal Opinion: the Obligations of Third States and Corporations to Prevent and Punish Genocide”, 5 June 2024, www.alhaq.org/advocacy/23294.html, p. 38

¹⁵ Note: the UNGPs refer to “adverse human rights impact”, this text uses “human rights violations” to reflect the context of the oPt, where violations and crimes are occurring

¹⁶ UNGP 13, Submission (1.13.b) p. 20

actions and the resulting violation.¹⁷ Causality between the entity's actions and the resulting abuse will be considered to exist where it has facilitated or enabled the abuse, created strong incentives for a third party to breach international human rights law or undertaken activities "in parallel with a third party, leading to cumulative impacts".¹⁸

- (c) *directly linked* to violations through its operations, products, services or corporate relationships, although it need not itself be contributing to the abuses.¹⁹

10. The UNGPs expect corporate entities to ensure that they are not implicated in human rights violations by undertaking **periodic human rights due diligence (HRDD)** to identify concerns *and* adjust their conduct.²⁰ Additionally, in situations of armed conflict, occupation and other instances of widespread violence, corporate entities are expected to engage in **heightened human rights due diligence** throughout the period of the conflict.²¹

11. As part of this heightened process – which is imperative in the oPt – corporate entities should ask themselves three questions regarding their actions and omissions:

- (a) Is there an actual or potential adverse impact on human rights or is the conflict connected either to the corporate entity's activities, products or services?
- (b) If so, do the corporate entity's activities increase the risk of that impact?
- (c) If so, would the corporate entity's activities in and of themselves be sufficient to result in that impact?²²

12. In answering these questions, corporate entities must consider:

- Conflict will always create adverse negative human rights impacts, therefore a corporate entity operating in a conflict will always cause, contribute to or be directly linked with human rights impacts;
- Corporate activities in a conflict-affected area can never be 'neutral'; even where a corporate entity does not take sides in a conflict, its activities will inevitably affect the conflict dynamics;
- Corporate entities need to respect standards of international humanitarian law and the obligation to prevent genocide, in addition to human rights.²³

13. Based on the above assessment, a corporate entity has particular legal responsibilities:

- (a) Where it *causes* human rights violations (answers "yes" to all three questions), it has a responsibility to cease the action, and to provide remedies and reparations for harm caused.²⁴

¹⁷ Rachel Davis, "The UN Guiding Principles on Business and Human Rights and Conflict-Affected Areas: State Obligations and Business Responsibilities", *Int'l Rev. Red Cross*, vol. 94, No. 887, (2012), p. 973; Tara Van Ho, "Defining the Relationships: 'Cause, Contribute, and Directly Linked to' in the UN Guiding Principles on Business and Human Rights", *Human Rights Quarterly*, vol. 43, No. 4, (November 2021), p. 634; see also Note by the Chair of the Negotiations on the 2011 Revision, Regarding the Terminology on "Directly Linked", OECD Guidelines for Multinational Enterprises (2011 Revision), <https://mneguidelines.oecd.org/global-forum/GFRBC-2014-financial-sector-document-3.pdf>.

¹⁸ Ibid

¹⁹ Irene Pietropaoli, "Expert Legal Opinion", p. 38.

²⁰ UNGP Commentary to Principles 17 and 19; Tara Van Ho, "Defining the Relationships", p. 631, John Ruggie, *Just Business: Multinational Corporations and Human Rights* (2013), p. 99; Surya Deva, "Mandatory human rights due diligence laws in Europe: A mirage for rightsholders?", *Leiden Journal of International Law*, vol. 36 (2023), 389.

²¹ UNGP 7; UNDP Heightened HRDD Guide; A/75/212 (2020); A/HRC/17/32 (2011).

²² UNDP Heightened HRDD Guide; p. 26.

²³ UNGP 7, 23 Commentary; UNDP Heightened HRDD, p.10; UN, *Framework of Analysis for Atrocity Crimes - A tool for prevention*, 2014, www.refworld.org/reference/manuals/un/2014/en/102631 ("Framework for Atrocity Crimes"); A/75/212 (2020), para. 43; www.ohchr.org/Documents/Issues/Business/OPTStatement6June2014.pdf; See also: T.L. Van Ho and M.K. Alshaleel, "The Mutual Fund Industry and the Protection of Human Rights" *Human Rights Law Review*, vol. 18, No. 1 (2018).

²⁴ OHCHR, *The Corporate Responsibility to Respect Human Rights: Interpretative Guide*, 2017, www.ohchr.org/sites/default/files/Documents/Publications/HR.PUB.12.2_En.pdf ("OHCHR Interpretative Guide"), p. 5; Tara Van Ho, "Defining the Relationships".

- (b) Where it *contributes to* human rights violations (answers “yes” to questions 1 and 2, “no” to 3), it has a responsibility to take the necessary steps to cease or prevent its own contribution to human rights violations (including terminating relationships), to mitigate any remaining impact through its leverage and to cooperate in the remediation of the harm.²⁵
- (c) Where it is *directly linked* to human rights violations (answers “yes” only to question 1), it is required to use its leverage, including collaboratively, to prevent or mitigate the impact on human rights.²⁶ Should that leverage prove ineffective, it must consider terminating relationships.²⁷ Failure to disengage from a high-risk context (despite due diligence) will increase a corporate entity’s liability for the violation.²⁸

14. A crucial and often misunderstood aspect of the framework is that when assessing corporate actions, it is the material impact of corporate actions on the *current and potential* protection of human rights and the conflict-affected context itself that matters,²⁹ and not the degree of diligence exercised or the degree of negligence.³⁰ In other words, conducting this due diligence will not absolve a corporate entity of responsibility.³¹ What matters is the human rights impacts and the actions taken to avert or address the risk.

15. **Correctly identifying the violation in question is therefore crucial.** This means corporate entities must consider whether specific human rights violations may also be constitutive of more structural and systemic violations of international law.³² According to the UNGPs, the severity of the human rights impacts will determine their responsibilities and the sufficiency of the steps taken to prevent, cease and remedy the serious violations.³³ For example, a corporate entity may be *contributing to* home demolitions and forced displacement. However, in a context of settlement expansion, or more structural crimes, the corporate entity’s actions may also be *directly linked* to the maintenance of apartheid, racial discrimination and genocide, or *contributing to* those violations, when systematic forced displacement is a constitutive component of these crimes as they unfold. They are also inherently *contributing to* the violation of the right to self-determination.

16. Additionally, the complexity of expected HRDD processes and the urgency with which corporate entities must act is proportional to the scale, scope and irremediability of the violations occurring.³⁴ In situations where there is clear evidence of ongoing, widespread human rights violations, the corporate entity must treat the risk of involvement as a legal compliance issue and, in the most extreme circumstances, cease operations in the State in question. Heightened HRDD enables corporate entities to anticipate escalations in the violations, and take the requisite action *before* those violations materialise.³⁵ Failure to do so affects the degree of involvement and the extent to which their actions will be considered sufficient, impacting liability assessments. Thus a corporate entity *directly linked* to home

²⁵ UNGP 19 Commentary, UNGP 22.

²⁶ UNGP 17 Commentary.

²⁷ UNGP 19 Commentary; OHCHR Interpretative Guide, p. 7.

²⁸ UNGP 19 Commentary; Tara Van Ho, “Defining the Relationships”, p. 635; OHCHR, Response to Request from BankTrack for Advice Regarding the Application of the UN Guiding Principles on Business and Human Rights in the Context of the Banking Sector 5 (12 June 2017), www.ohchr.org/Documents/Issues/Business/InterpretationGuidingPrinciples.pdf, p.7.

²⁹ John Ruggie and John Sherman, “The Concept of ‘Due Diligence’ in the UN Guiding Principles on Business and Human Rights: A Reply to Jonathan Bonnitcha and Robert McCorquodale”, *The European Journal of International Law*, vol. 28, No. 3 (November 2017), pp. 923-924.

³⁰ UNGP 18 and Commentary; Submission (1.5.b); Ruggie and Sherman, “The Concept of Due Diligence”, p. 924. See David Bilchitz and Surya Deva, “The human rights obligations of business: a critical framework for the future” in *Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect* (CUP, 2013), p. 11

³¹ Tara Van Ho, “Defining the Relationships”, p. 631; Surya Deva, “Mandatory human rights due diligence”, pp. 395-396.

³² UNGP 12 Commentary, 14 Commentary

³³ UNGP 14; OECD Guidelines, p. 31; Submission 1.3

³⁴ A/75/212 (2020), para. 13.

³⁵ A/75/212 (2020), paras. 19-21; Framework for Atrocity Crimes; UNGP 17 Commentary; OECD Guidelines, paras. 50, 51.

demolitions and failing to terminate its relationships will find itself *contributing* to that violation, carrying greater responsibilities.³⁶

2.3. When responsibility may entail criminal liability

17. Failure to act responsibly in line with international law may implicate corporate entities in more serious violations giving rise to criminal liability, for the *corporate* entity and/or for its executives.

18. Drawn from the legacy of the Industrialists' trials at Nuremberg,³⁷ corporate accountability for international crimes is based on a recognition of the critical role the economy plays in times of war and conflict,³⁸ and the fact that corporate entities may be involved in heinous violations of international law constituting *international* crimes.

19. Individual executives can be held criminally liable for the actions of their corporate entities, including before the International Criminal Court.³⁹ While, increasingly, *corporate* entities themselves, could also face criminal liability as a result of the emerging crystallization of customary international legal principles.⁴⁰ This includes some domestic jurisdictions which attribute criminal liability to corporations,⁴¹ and a growing body of treaties enshrine criminal liability of legal persons, which means that under international law corporations can be criminally liable for specific crimes, including genocide,⁴² apartheid,⁴³ financing terrorism,⁴⁴ organized crime⁴⁵ and corruption.⁴⁶

20. The conduct of corporations and their executives may entail direct criminal liability but more commonly constitutes complicity or aiding and abetting liability. This may involve instigating, moral support,⁴⁷ or abetting, furnishing aid or assistance for or procuring the means for the commission of a crime⁴⁸ or the creation of conditions necessary for atrocity crimes to occur.⁴⁹ International tribunals have generally found that criminal liability for such forms of complicity: (a) *can* be established where the aid or assistance has a material effect

³⁶ UNGP 7, 13, 17, 19, 23 Commentary.

³⁷ *Krupp Case (United States of America v. Alfried Krupp)*, Judgment of 31 July 1948, in *Trials of War Criminals before the Nuremberg Military Tribunals under Control Council Law No. 10*, Vol. IX; *I.G Farben Case (United States of America v. Carl Krauch et al.)*, Judgment of 30 July 1948, in *Trials of War Criminals before the Nuremberg Military Tribunals under Control Council Law No. 10*, Vol. VIII.

³⁸ Submission (1.3); Anita Ramasastry, "Corporate Complicity: From Nuremberg to Rangoon - An Examination of Forced Labor Cases and Their Impact on the Liability of Multinational Corporations" *Berkeley Journal of International Law* vol. 20, Issue 1, p. 91. Annika van Baar, "Transnational Holocaust Litigation and Corporate Accountability for Atrocities Beyond Nuremberg" (19 February 2019); Jonathan Kolieb, 'Through the Looking-Glass: Nuremberg's Confusing Legacy on Corporate Accountability under International Law' *American University International Law Review* vol. 32, No. 2, (2017), p. 569, 582.

³⁹ Michael Kelly, *Prosecuting Corporations for Genocide* (OUP, 2016); Submission 1.3; A/75/212, para. 11.

⁴⁰ International Law Commission, Draft articles on Prevention and Punishment of Crimes Against Humanity, with commentaries, 2019, A/74/10, pp. 81-84, https://legal.un.org/ilc/texts/instruments/english/commentaries/7_7_2019.pdf, African Union, Protocol on Amendments to the Protocol on the Statute of the African Court of Justice and Human Rights, 27 June 2014, art. 46 (not yet in force); Special Tribunal for Lebanon, *New TV S.A.L. Karma Mohamed Tashin Al Khayat*, Case No. STL-14-05/PT/AP/AR126.1, Decision of 2 October 2014; *U.S. v. Krauch, et. al.* (the I.G. Farben Case), VIII Trials of War Criminals Before the Nuremberg Military Tribunals, iii-iv (1952); *contra* UN Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court, Rome, 15 June-17 July 1998, Official Records, vol. III (A/CONF.183/13), art. 23, para. 6, footnote 71.

⁴¹ E.g. Ecuador Código Orgánico Integral Penal, Registro Oficial, Suplemento, Año 1, N° 180, 10 February 2014, art. 90; www.ipinst.org/wp-content/uploads/publications/businessand_intercrime.pdf

⁴² Genocide Convention, Article VI; *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, I.C.J. Reports 2007, para 420; Michael Kelly, *Prosecuting Corporations for Genocide*.

⁴³ International Convention on the Suppression and Punishment of the Crime of Apartheid (1973), art I(2).

⁴⁴ International Convention for the Suppression of the Financing of Terrorism, art. 5

⁴⁵ UN Convention against Transnational Organized Crime, art. 10.

⁴⁶ UN Convention against Corruption, art. 26.

⁴⁷ International Criminal Tribunal for Yugoslavia, *Prosecutor v Blaškić*, Case No. IT-95-14-A, 29 April 2004, paras. 46-47.

⁴⁸ *Prosecutor v. Akayesu*, Case No. ICTR-96-4-T, para. 533-538; *Prosecutor v. Blagojević*, Case No. IT-02-60-T., para. 777; International Criminal Tribunal for Rwanda, *Prosecutor v. Kamuhanda*, Case No. ICTR-95-54A-A, Judgment, 22 January 2003, para. 596.

⁴⁹ International Criminal Tribunal for Rwanda, *Prosecutor v Nahimana, Barayagwiza and Ngeze*, Case No. ICTR-99-52-T, Judgment, Summary, 3 December 2003, paras. 973-974.

on the commission of the crime,⁵⁰ and (b) depends on the knowledge possessed by the entity/executive of how its services or activities will be utilised, and the effect on the commission of the crime.⁵¹

21. In other words, it is not necessary to show that the entity or individual *intended* the particular harm; it is sufficient that in providing logistical, financial or operational support, they had actual or constructive *knowledge* that the principal *perpetrators* were engaged in a given crime,⁵² or, in the case of prosecutions before the ICC, acted “for the *purpose* of facilitating the commission of such a crime”.⁵³ Financial and managerial control over a corporate entity engaged in the crime is sufficient to establish the basis for individual criminal responsibility.⁵⁴ Jurisprudence has confirmed that corporate actors cannot avoid accountability by claiming that they were merely fulfilling commercial contracts.⁵⁵

2.4. Mechanisms of enforcement

22. This international framework is enforceable via a range of mechanisms – particularly at the domestic and regional levels – established by States in order to fulfil the legal obligations outlined in Section 2.1.

23. For many corporate actors a key incentive to uphold practices that respect human rights is the risk of reputational damage arising from their involvement in human rights violations and international crimes. The UN Database (see 3.1 below),⁵⁶ for instance, has significantly promoted awareness of corporate responsibility in the oPt and contributed to divestment decisions.

24. An examination of all legislative and policy mechanisms adopted by states is beyond the scope of this report. In many jurisdictions, corporate violations of *jus cogens* norms, customary international law, international criminal law and international human rights law are enforceable in courts, while in others domestic criminal laws, tortious and negligence laws, and contract laws provide useful mechanisms for victims. The UNGPs can and should be consistently used to provide the normative lens to assess corporate conduct and establish legally relevant facts.

25. Examples of corporate accountability for violations of international law include: in the UK for toxic emissions from a subsidiary-run copper mine,⁵⁷ in the Netherlands for the supply of nerve gas to Iraq,⁵⁸ in France for payments to armed groups to keep a cement factory

⁵⁰ Note: the most common criminal standard requires “a substantial effect” on the commission of the crime: International Criminal Tribunal for the former Yugoslavia, *Prosecutor v. Tadić*, Case No. IT-94-1-T, 7 May 1997, paras. 688-692; while the ICC does not set such a high standard, an “effect” is sufficient: International Criminal Court, *Prosecutor v. Bemba*, Case No. ICC-01/05-01/13, Trial Judgment Pursuant to Article 72 of the Statute, 19 October 2016, para. 90; International Criminal Court, *Prosecutor v. Al Mahdi*, Case No. ICC-01/12-01/15, Decision on the Confirmation of Charges, 24 March 2016, para. 26; See Oona A. Hathaway et al, “Aiding and Abetting in International Criminal Law”, *Cornell Law Review*, vol. 104, (2019), pp.1606-1609.

⁵¹ International Criminal Tribunal for Yugoslavia, *Prosecutor v. Furundžija*, Trial Judgment, Case No. IT-95-17/1-T, 10 December 1998, paras. 209, 235; www.icj.org/wp-content/uploads/2012/06/Vol.1-Corporate-legal-accountability-thematic-report-2008.pdf, pp. 9, 39-40; Irene Pietropaoli, “Expert Legal Opinion”, pp. 18-19; consider also the *Lundin Oil Case* before the Swedish District Court, <https://www.business-humanrights.org/en/latest-news/lundin-petroleum-lawsuit-re-complicity-war-crimes-sudan/>.

⁵² *Prosecutor v. Akayesu*, Case No. ICTR-96-4-T, para. 541; *Prosecutor v. Blagojević*, Case No. IT-02-60-T, paras. 384, 777; International Criminal Tribunal for Rwanda, *Prosecutor v. Ntakirutimana and Ntakirutimana*, Case No. ICTR-96-10-A and ICTR-96-17-A, Appeal Judgement, 13 December 2004, paras. 500-501, 551; see also in the context of state responsibility: *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, I.C.J. Reports 2007, para 421; William A. Schabas, *Genocide in International Law: The Crime of Crimes* (CUP, 2009) p. 522.

⁵³ Rome Statute, Article 25(3)(c) (Emphasis added); International Criminal Court, *Prosecutor v. Bemba*, Case No. ICC-01/05-01/13, Trial Judgment Pursuant to Article 74 of the Statute, para. 97 (Oct. 19, 2016).

⁵⁴ International Residual Mechanism for International Criminal Tribunals, *Prosecutor v. Kabuga* (Case No. MICT-13-38-PT, Prosecution’s Second Amended Indictment, 1 March 2021, paras. 9, 25, 30, 34.

⁵⁵ *Trial of Bruno Tesch and Two Others (The Zyklon B Case)* (1947) 1 Law Reports of Trials of War Criminals 93 (British Military Court, Hamburg) pp. 102.

⁵⁶ A/HRC/RES/31/36 (2016); A/HRC/RES/53/25 (2023); UN Database: www.ohchr.org/en/hr-bodies/hrc/regular-sessions/session31/database-hrc3136.

⁵⁷ Supreme Court of the United Kingdom, *Vedanta Resources PLC v Lungowe* [2019] UKSC 20.

⁵⁸ District Court of The Hague, *Public Prosecutor v. Frans Cornelis Adrianus van Anraat*, 23 December 2005, www.internationalcrimesdatabase.org/Case/178/Van-Anraat/.

running⁵⁹ and in Sweden for using the military to secure oil fields in Sudan.⁶⁰ In the US, a civil suit under the Alien Torts Statute, under which US courts can hold American corporations accountable for “violation[s] of the law of nations”,⁶¹ led to settlement with a US oil company for its complicity in violations in Myanmar.⁶²

26. Where a corporate entity profits from actions that constitute an international crime (e.g., a war crime, genocide, apartheid or an act of aggression), this may also form the predicate crime for an offence under money laundering and proceeds of crime legislation that exists in many domestic jurisdictions,⁶³ which, if successfully proven, can infect all corporate dealings along the supply chain, such as provision of insurance, tech services, legal accountancy and banking services.⁶⁴

27. Domestic human rights due diligence laws now exist in several states, including France,⁶⁵ Germany,⁶⁶ Norway⁶⁷ and Switzerland,⁶⁸ and the number can be expected to increase across EU states following the adoption of the EU Directive on Corporate Sustainability Due Diligence in July 2024,⁶⁹ subject to proposed amendments.⁷⁰ These laws establish mechanisms for supervision and enforcement through injunctive orders and effective, proportionate and dissuasive penalties.⁷¹ They are often complemented by regulations applicable to particular sectors, such as dual-use cyber-surveillance items,⁷² forced labour⁷³ and non-financial reporting entities.⁷⁴

28. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct have opened new opportunities for scrutiny.⁷⁵ These require all 51 adhering States, including Israel,⁷⁶ to establish National Contact Points (NCPs) to promote the guidelines and create a non-judicial grievance mechanism allowing NGOs, trade unions, affected individuals and communities to lodge complaints about the direct operations or supply chains of

⁵⁹ “Communiqués de Presse: Lafarge Poursuivi Pour Financement Presume de Terrorisme” (15 November 2016). Cour de cassation, [7 September 2021] Pourvoi No. 19-87.036; www.asso-sherpa.org/lafarge-in-syria-french-supreme-court-issues-decisive-ruling-on-charges-faced-by-the-multinational.

⁶⁰ www.business-humanrights.org/en/latest-news/lundin-petroleum-lawsuit-re-complicity-war-crimes-sudan/.

⁶¹ Alien Torts Statute, 28 US Code, para. 1350; note Supreme Court decisions in *Sosa v. Alvarez-Machain*; *Kiobel v. Royal Dutch Petroleum*; *Jesner v. Arab Bank* and *Nestle v. Doe* have severely restricted the scope of the Statute in recent years; see Federica Violi, “Navigating Corporate Accountability in International Economic Law: A Critical Overview”, (2024) in Ioannis Papadopoulos, et al., (eds), *Handbook of Accountability Studies: Politics, Law, Business, Work* (Elgar Publishing, forthcoming 2025).

⁶² *Doe v Unocal* (hereafter Unocal) <https://earthrights.org/case/doe-v-unocal/#timelineff69-1a905f26-f4b6>, *Wiwa v Royal Dutch Petroleum Co* (Wiwa), *Talisman, Bowoto v Chevron* (Bowoto), *John Does v Exxon Mobil Corp* (Exxon Mobil), *Rio Tinto, and Beanal v Freeport-McMoran Inc.* (Beanal). 7

⁶³ E.g. Proceeds of Crime Act 2002 (UK)

⁶⁴ Consider *World Uyghur Congress v National Crime Agency* [2024] EWCA Civ 715.

⁶⁵ French Duty of Vigilance Act 2017, *LOI n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre*.

⁶⁶ German Act on Corporate Due Diligence Obligations in Supply Chain 2021, *Gesetz über die unternehmerischen Sorgfaltspflichten in Lieferketten*, 16 July 2021.

⁶⁷ Norwegian Transparency Act 2021, *Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions*, <https://lovdata.no/dokument/NLE/lov/2021-06-18-99>.

⁶⁸ Swiss Due Diligence Act 2021, Nicolas Bueno, “The Swiss Human Rights Due Diligence Legislation: Between Law and Politics”, *Business and Human Rights Journal*, vol. 6, No. 3 (2021), pp. 542-549.

⁶⁹ EU Corporate Sustainability Due Diligence Directive, 2024/1760, (July 2024).

⁷⁰ www.business-humanrights.org/en/latest-news/eu-ohchr-publishes-commentary-on-omnibus-proposal-warns-that-omnibus-proposal-risks-backsliding-on-csddd/.

⁷¹ https://commission.europa.eu/business-economy-euro/doing-business-eu/sustainability-due-diligence-responsible-business/corporate-sustainability-due-diligence_en#what-are-the-obligations-for-companies; www.morganlewis.com/pubs/2024/03/the-first-french-court-rulings-on-the-duty-of-vigilance.

⁷² Regulation (EU) 2021/821

⁷³ Regulation (EU) 2024/301

⁷⁴ e.g.

www.regjeringen.no/contentassets/9d68c55c272c41e99f0bf45d24397d8c/2022.09.05_gpfg_guidelines_observation_exclusion.pdf; www.ccc.ca/wp-content/uploads/2019/12/9.-CCC-Human-Rights-Due-Diligence-Guidelines-Defence-Security.pdf.

⁷⁵ OECD Guidelines.

⁷⁶ <https://mneguidelines.oecd.org/ncps/israel.htm>.

companies operating in or from an OECD-country,⁷⁷ and to receive a mediated outcome or final determination with recommendations.⁷⁸

29. Where direct remedies are not available against corporate entities, it may be possible to hold States responsible for failing to comply with their obligations vis-a-vis corporate entities within their jurisdiction.⁷⁹

3. Applying the framework to the occupied Palestinian territory

30. In the case of the oPt, corporate entities **have been on notice for decades** regarding the widespread and systematic nature of the human rights violations perpetrated there. Proper human rights due diligence would have identified the risk of corporate entities incurring responsibility for such violations well before the catastrophic events that have unfolded since October 2023 – all the more so if the required heightened processes were followed.

3.1. An inherently unlawful context, gradually exposed

31. Since 1967, Palestinian and Israeli human rights groups,⁸⁰ the United Nations main organs⁸¹ as well as UN treaty bodies,⁸² special rapporteurs,⁸³ investigative committees⁸⁴ and major international NGOs – including Human Rights Watch,⁸⁵ Amnesty International,⁸⁶ Save the Children⁸⁷ and Oxfam⁸⁸ – have systematically documented the Israeli occupation's many violations, including the economic structures that sustain it.

32. In its 2004 Advisory Opinion, the ICJ found that Israel's construction of the Wall in the West Bank, including east Jerusalem, violated peremptory norms of international law, including the right to self-determination, the prohibition on annexation and obligations under international humanitarian and human rights law, including the crime of forced displacement.⁸⁹

33. The 2004 Advisory Opinion laid the foundation for civil society responses such as the BDS campaign⁹⁰ and initiatives by other actors⁹¹ who have mobilized around the principle that those who profit from occupation should be held accountable. In response to mounting pressure, as well as internal risk assessments and strategic considerations, several companies have taken action. Some corporations have divested – for example, KLP from Caterpillar,⁹²

⁷⁷ <https://mneguidelines.oecd.org/ncps/how-do-ncps-handle-cases.htm>.

⁷⁸ UK National Contact Point, *Final Statement: Lawyers for Palestinian Human Rights complaint to UK NCP about JCB*, Decision, 12 November 2021; Spanish National Contact Point, *Final Statement: Comité de Solidaridad de la Causa Árabe (CSCA) & a company active in the construction sector*, 25 May 2022.

⁷⁹ Ralph Wilde, Legal Opinion, 1 December 2024, https://alhaqueurope.org/wp-content/uploads/2024/12/ralph_wilde_icj_opt_ao_thirdstateseu_legal_opinion.pdf, paras. 91-94.

⁸⁰ www.alhaq.org/cached_uploads/download/2025/01/14/punishing-a-nation-1736840036.pdf; www.alhaq.org/cached_uploads/download/alhaq_files/publications/Annexation_Wall_english.pdf; https://badil.org/cached_uploads/view/2021/04/19/wp-e-11-1618822997.pdf; https://badil.org/cached_uploads/view/2021/04/19/icl-wp12-eng-1618823024.pdf; www.btselem.org/publications/fulltext/202101_this_is_apartheid.

⁸¹ UNSC 242 (1967), 338 (1973), S/RES/2334 (2016)

⁸² CERD/C/113/3

⁸³ A/HRC/49/87 (2022); A/HRC/13/53 (2010)

⁸⁴ A/HRC/28/79 (2015); A/HRC/50/21 (2022)

⁸⁵ www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution

⁸⁶ www.amnesty.org/en/latest/campaigns/2022/02/israels-system-of-apartheid/; www.amnesty.org.uk/files/2018-09/3.%20Campaign%20Briefing%201%20-%20Israel%20Palestine%2050%20years%20of%20occupation.pdf?5wqeX6EBE_M50pnGGMDot1UJj3FPvx6q=.

⁸⁷ www.un.org/unispal/wp-content/uploads/2003/07/6bb117b13425504685256ea90055c8ab_assessment.pdf; https://unispal.un.org/pdfs/GS_HumImplosion.pdf.

⁸⁸ https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp104-palestinians-five-years-of-illegality_4.pdf.

⁸⁹ *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory*, Advisory Opinion, 9 July 2004, I.C.J. Reports 2004, paras. 120-123; 163(3)(D)

⁹⁰ <https://bdsmovement.net/BNC>.

⁹¹ www.whoprofits.org/; <https://afsc.org/>; <https://dontbuyintooccupation.org/>; <https://act.progressive.international/watermelon/>

⁹² www.klp.no/en/corporate-responsibility-and-responsible-investments/exclusion-and-dialogue/exclude-caterpillar-inc.pdf.

Irish Strategic Investment Fund from six Israeli companies⁹³ and AXA from five Israeli banks and Elbit Systems⁹⁴ – or have withdrawn their operations from the Israeli market, as have Veolia,⁹⁵ CRH,⁹⁶ General Mills,⁹⁷ G4S,⁹⁸ Yokohama⁹⁹ and Pret a Manger,¹⁰⁰ and Ben & Jerry's continues to fight to implement its decision to withdraw sales to colonies against efforts of its parent company Unilever.¹⁰¹ In the sports sector, sustained advocacy led Adidas, PUMA, and Erreà to end their sponsorship of the Israel Football Association.¹⁰²

34. In 2016, the UN Human Rights Council adopted resolution A/HRC/RES/31/36, pursuant to which the Office of the High Commissioner for Human Rights established a database in 2020 ('UN database') listing business enterprises that have "directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements", identifying ten specific types of activities.¹⁰³ Its most recent iteration, updated in 2023, lists 97 companies.¹⁰⁴ While it does not cover the full gamut of relevant activities, the database captures critical components of the complex matrix of corporate entities involved in the displacement and replacement of the Palestinians.

3.2. Seismic shift: international court proceedings

35. Recent legal developments concerning the oPt have significantly reshaped the assessment of corporate responsibility and potential liability.

36. Most significant is the ICJ's Advisory Opinion of 19 July 2024, which addressed the legality of Israel's very *presence* in the oPt. The Court declared the prolonged presence of Israel in the whole of the territory, including its colony regime – composed of its military presence, settlements, associated infrastructures and control of Palestinian natural resources¹⁰⁵ – as illegal¹⁰⁶ in its entirety on the basis of sustained violations of two peremptory norms of international law: the right to self-determination of the Palestinian people and the prohibition on the acquisition of territory by force (annexation).¹⁰⁷ The Court also recognized, among others, the violation of the non-derogable norm prohibiting racial segregation and apartheid.¹⁰⁸

37. **The ICJ's finding of a violation of the prohibition on the use of force effectively qualifies the occupation as an act of aggression.**¹⁰⁹ Consequently, any dealings that support or sustain the occupation and its associated apparatus may amount to complicity in an international crime under the Rome Statute.¹¹⁰ While Israel, as the de facto occupying power, remains bound by international humanitarian law, the illegality of the occupation means all administrative and military actions it undertakes in the oPt – from controlling visas, permits

⁹³ www.gov.ie/en/department-of-finance/press-releases/minister-mcgrath-notes-ntma-confirmation-of-divestment-from-certain-investments-in-the-occupied-palestinian-territory/.

⁹⁴ https://hwkvufmtfxjkrhbrfqkj.supabase.co/storage/v1/object/public/PUB/AXA_investments_Israeli_banks_report.pdf

⁹⁵ www.middleeastmonitor.com/20150829-veolia-completes-withdrawal-from-israel-in-victory-for-bds-campaign/

⁹⁶ www.crh.com/media/1062/dev-strat-update-07012016_2.pdf.

⁹⁷ www.generalmills.com/news/stories/an-update-on-general-mills-joint-venture-in-israel

⁹⁸ <https://mayafiles.tase.co.il/RHtm/1524001-1525000/H1524391.htm>; www.g4s.com/news-and-insights/news/2017/06/29/sale-of-g4s-secure-solutions-israel-ltd; www.g4s.com/news-and-insights/news/2016/05/23/statement-regarding-the-sale-of-g4s-israel

⁹⁹ www.yokohama.com/release/pdf/2024111414mg004.pdf

¹⁰⁰ www.reuters.com/business/retail-consumer/british-sandwich-chain-pret-abandons-plan-open-israel-2024-06-03/

¹⁰¹ www.unilever.com/news/press-and-media/press-releases/2021/unilever-statement-on-ben-and-jerrys-decision/; www.nbcnews.com/business/business-news/ben-jerry-s-withdraws-sales-israeli-settlements-clashes-parent-company-n1274403; <https://fortune.com/europe/2025/03/19/unilever-oppressiveness-ben-jerrys-ceo-sacked-social-mission/>; www.timesofisrael.com/ben-jerrys-founder-said-looking-to-buy-back-company-from-unilever-amid-israel-spat/

¹⁰² www.bdsmovement.net/news/israel-football-association-loses-yet-another-sponsor

¹⁰³ A/HRC/22/63 (2013) para. 96; A/HRC/RES/31/36 (2016); A/HRC/43/71 (2020).

¹⁰⁴ www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf para. 14.

¹⁰⁵ *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 2024, para. 111.

¹⁰⁶ Ibid., paras. 155 and 261–264.

¹⁰⁷ Ibid., paras. 173, 179 and 252.

¹⁰⁸ Ibid., paras. 223–229.

¹⁰⁹ Ibid., paras. 252–258.

¹¹⁰ Rome Statute, Article 8 *bis*; A/77/356, para. 22.

and movement, to incarceration and economic regulation – lack lawful authority under international law and should be considered invalid.¹¹¹

38. **Second, the recognition by the ICJ of the violation of the right to self-determination in turn informs the interpretation of all human rights and other legal obligations that flow therefrom.** As the Court said, **the right to self-determination** is the most fundamental and existential right for all human beings, as it pertains to the inherent capability of a people to exist and determine themselves as a people in a given territory, free from foreign control and occupation.¹¹² Without this right, a people are unable to exercise control over their lives and resources in the territory recognized under international law as their own.¹¹³

39. On the basis of the ICJ's Advisory Opinion, the UN General Assembly demanded that Israel bring to an end its unlawful presence in the oPt by 17 September 2025.¹¹⁴ Until that happens, States must not provide aid or assistance or enter into economic or trade dealings, and must take steps to prevent trade or investment relations that would assist in maintaining the illegal situation created by Israel in the oPt.¹¹⁵ It should be emphasized that the failure of States to act on the ICJ ruling does not absolve corporate entities of their responsibilities under international law and the UNGPs.

3.3. Atrocity crimes

40. This sustained situation of illegality with impunity, with its associated violations of international law and international crimes, has predictably given rise to further egregious violations, amounting to atrocity crimes, committed since October 2023. These have in turn precipitated the opening by the ICJ and ICC of proceedings concerning Israel: the former relating to genocide, the latter to war crimes and crimes against humanity.

41. On 26 January 2024, following the *South Africa v. Israel* proceedings under the Genocide Convention, the ICJ ordered Israel to take “all measures” within its power to prevent genocidal acts against Palestinians,¹¹⁶ and in May 2024, the Court ordered Israel to “immediately halt” military operations that may bring about conditions of life intended to destroy.¹¹⁷ In separate proceedings, *Nicaragua v. Germany*, the ICJ reminded *all* States “of their international obligations relating to the transfer of arms¹¹⁸ to parties to an armed conflict, in order to avoid the risk that such arms might be used to violate” international law.¹¹⁹

42. By placing States on explicit notice of this risk of genocide, the ICJ orders engaged the obligation under Article 1 of the Genocide Convention to “prevent and punish” genocide, thereby exposing all those who continue to aid, abet or assist Israel in committing such acts to potential international responsibility for complicity in genocide.

43. In November 2024, the ICC issued arrest warrants in the *Situation in the State of Palestine* for Israeli Prime Minister Benjamin Netanyahu and former Defense Minister Yoav Gallant, on the basis that there are reasonable grounds to believe that they bear criminal responsibility for war crimes and crimes against humanity.

3.4. Consequences for corporate entities

¹¹¹ Ralph Wilde, Legal Opinion, para 45.

¹¹² *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, paras. 230-233; [A/77/356](#) paras. 16-18.

¹¹³ [A/77/356](#) (2022) para. 237.

¹¹⁴ [A/RES/ES-10/24](#) (2024), para. 2.

¹¹⁵ *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, paras. 278-279.

¹¹⁶ *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel)*, Order, 26 January 2024, I.C.J. Reports 2024, para. 86(1)

¹¹⁷ *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel)*, Request for the Modification of the Order of 28 March 2024, Order, 24 May 2024, I.C.J. Reports 2024, paras. 29, 57(2)(a).

¹¹⁸ www.un.org/unispal/document/arms-transfers-un-experts-20jun24/

¹¹⁹ *Alleged Breaches of Certain International Obligations in Respect of the Occupied Palestinian Territory (Nicaragua v. Germany)*, Order, 30 April 2024, I.C.J. Reports 2024, paras. 22-24; *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, para. 285(7).

44. The above legal developments have significantly reshaped the assessment of corporate responsibility and potential liability, which must now be interpreted in light of these orders and decisions of international courts.

45. The scale and severity of violations occurring throughout Israel's decades-long military occupation – which has helped entrench a settler-colonial apartheid regime – should already have alerted corporate actors to their responsibility to avoid *causing, contributing to* or being *directly linked to* ongoing human rights violations, and the possibility that they may have been complicit in the commission of international crimes, such as by aiding and abetting and facilitating them. The political economy of Israel's occupation set out in the report, is illustrative of the entwinement of all manner of corporate activities with the *displacement and replacement* of Palestinians in the oPt. At a minimum, this *directly linked* these corporate activities with an entrenched and structural set of violations that almost certainly already triggered the responsibility of corporate entities to cease engagement linked to the oPt under the UNGPs, on the basis of their limited capacity to wield influence in order to prevent or mitigate the adverse impact. But the recent and ongoing ICJ and ICC proceedings have removed any possible doubt and put corporate entities – whether subsidiaries, parent companies or direct actors and investors – clearly on notice of the serious risk of being implicated in very serious violations of international law, including human rights violations and international crimes, and of their actions having contributed to or become criminally complicit in these violations and crimes.

46. Israel's ongoing illegal occupation of the oPt creates an untenable situation for corporate entities to simply continue business as usual. The finding that the occupation is *per se* illegal, and that international crimes, including genocide, and arguably the crime of aggression, may have been committed, has gone far beyond a "heightened risk" of adverse human rights impact. The private sector must, in its own interests, urgently reconsider all engagement connected to Israel's economy of occupation and now genocide.

47. A consequence of the ICJ Advisory Opinion is a requirement for heightened human rights due diligence on the part of corporate entities, which must now address the fundamental illegality at the heart of Israel's enterprise. They can no longer limit their legal assessments and mitigation measures to questions of Israel's specific conduct and whether certain human rights (e.g., environmental, workers' or children's rights or lack of fair trial guarantees) and humanitarian frameworks are respected.¹²⁰ For example, the incarceration of thousands of Palestinians, whether in administrative detention or after being convicted in military courts, is unlawful due to the lack of legal authority and because it is part of a governance system using mass incarceration of Palestinians as a tool of systemic repression and forced displacement, and not merely due to the absence of fair trial guarantees. The Advisory Opinion also signals that corporate entities must recognize the primacy of the right to self-determination and its interpretive function in the construction of all other human rights protections.¹²¹ This means human rights policies and environmental, social and governance frameworks cannot continue to overlook the right to self-determination, which is firmly embedded within human rights law,¹²² recognized as a foundational right of all peoples, and the prerequisite to all other rights.¹²³

48. It also means recognizing that any engagement with the Palestinian people and in the oPt must comply with their right to self-determination. This supersedes paternalistic justifications based on the fiduciary obligations of the occupying power under the Fourth Geneva Convention, and invalidates specious justifications by corporate entities, such as that an investment through Israel as the occupier can eventually benefit the Palestinians as well, or that divestment would have adverse human rights impacts.¹²⁴

¹²⁰ Ralph Wilde, Legal Opinion, paras. 51-52.

¹²¹ CCPR/C/70/D/547/1993, para. 9.2; CCPR/C/124/D/2950/2017, paras. 9.9-9.11; CCPR/C/124/D/2668/2015, paras. 1.4, 2.4, 6.11

¹²² Common Article 1 of both the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR).

¹²³ A/RES/637(VII); CCPR General Comment No. 12 (1984) para. 1.

¹²⁴ UNGP Commentary to 19; Tyler McCreary, "Historicising the encounter between state, corporate and indigenous authorities on Gitxsan lands" *Windsor Yearbook of Access to Justice*, vol. 33, No. 3, (May 2016), p. 18.

49. The ICJ Advisory Opinion, endorsed by the UN General Assembly, imposes a prima facie responsibility on corporate entities to not engage and/or to withdraw totally and unconditionally from any dealings with any component of the occupation. Where corporate entities disregard this notice, fail to abide by their responsibilities under the UNGPs and continue engagement through their activities and relationships with Israel, its economy, its military and private sector connected to the oPt, they knowingly contribute to or cause violations, including the denial of the Palestinian right to self-determination, the permanent annexation of Palestinian territory or the maintenance of Israel's unlawful occupation of Palestinian territory. The escalation in legal responsibility arises also because ongoing sustainment of any relationships and activities in such a serious context, contributes to legitimating Israeli conduct and furthering impunity which in turn leads to ever more egregious conduct. Normalisation of the illegal is essential to the survival of Israel's settler-colonial enterprise.

50. Now, this is a political economy that was always eliminatory and has turned into genocidal mode. Confirming this, the ICJ Provisional Measures and ICC Arrest Warrants signal the risk that corporate entities – and their executives – that engage in the oPt are implicated in serious international crimes. Any decision to continue engagement in Israel's economy is therefore done with knowledge of the crimes that may be taking place, and of the fact that they may provide material support to Israel to continue to commit those crimes.

51. Corporate entities and their executives can, and indeed must, find themselves liable in civil or criminal law for such conduct, in addition to the multitude of other crimes and human rights violations that are part of the economy of occupation. The actions entities and executives do or do not take in accordance with their responsibilities, vis-a-vis these legal developments and the UNGPs, have material relevance to key evidential questions that would arise in the course of determining their civil and/or criminal liability.